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BOARD MEETING PACKET
SEPTEMBER 17, 2025 - 6PM
GYPSUM 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, September 17, 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 – August 20th 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 Aquatics Program

BUSINESS

6. Business
 - a. **Community Partnership Grant Program**
Staff have accepted and reviewed grant applications from 15 qualified local organizations that provide community programs that support Mountain Recreation's mission, vision and strategic plan. The Action Report provides additional background and recommends full to partial funding of the requests. The recommended total funding is \$17,736 of the \$35,086 requested.
 - b. **Discuss and Approve the 2026 Wellness Program**
Staff have revised the Mountain Recreation Wellness Program for 2026 to align with Colorado Employee Benefit Trust's guidelines, providing the opportunity for Mountain Recreation to be reimbursed by up to \$125 per full-time employee. Staff will provide an overview and asks the Board to approve the changes to the 2026 Wellness Program.
 - c. **Discuss and Approve the 2026 CEBT Benefits Plan**
In August, staff were informed by Willis Towers Watson the administrator for Colorado Employer Benefit Trust, that employer premiums would increase by 17% in 2026 for the Special District Association group that we participate in. Staff will provide a brief overview

of the CEBT Health Insurance Premium and ask the board to accept the employee benefits plans for Mountain Recreation full-time employees for 2026.

d. Compensation Review and 2026 Pay Plan

Staff will provide an overview of proposed staffing compensation and pay plans for 2026, including information on economic indicators that drive staff's recommendations.

e. Discuss Proposed 2026 Field Rental Rates

Staff would like continued discussion on proposed 2026 Field Rental Rates.

f. Other Business

FINANCIAL MATTERS & REPORTS

7. Financial Matters

- a. Financial Statements
- b. Accounts Payable
- c. Financial Analysis

8. Staff Reports

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

9. Reports & Board Communications

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, October 15th, 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 – August 20, 2025, Meeting Minutes

**Minutes of the Regular Meeting
of the Board of Directors
Mountain Recreation Metropolitan District
August 20, 2025**

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, was held on August 20, 2025, at 6:00 pm, in the Edwards Field House, 450 Miller Ranch Rd, 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:

- Joanna Kerwin (via Zoom)
- Tom Edwards
- Tom Pohl (via Zoom)
- 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 Kreutzer, Sports & Athletics Supervisor
- Ken Marchetti, Marchetti & Weaver
- Lauren Saunders, Facility Supervisor (via Zoom)
- Ture Nycum, Executive Director (via Zoom)

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 August 20 at 6:00 p.m., noting that a quorum was present to conduct business.

2. Changes to the Agenda

None

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – August 20, 2025, Meeting Minutes

3. Approval of Minutes

Director Edwards asked the board to consider the minutes from the July 16, 2025, meeting minutes.

Director Santoro moved to approve the July 16, 2025, meeting minutes as presented. Director Edwards seconded the motion. It was unanimously

RESOLVED to approve the July 16, 2025, meeting minutes as presented.

4. Public Input

None

5. Presentations

None

6. Business

a. Maloit Park MOU with the Eagle County School District

Ms. Englehart explained how Mountain Rec and SOS Outreach have partnered since 2018 to provide affordable outdoor recreation for the community. Through this partnership, Mountain Rec was granted access to Maloit Park in Minturn under SOS's USFS permit and an agreement with Eagle County School District.

In November 2024, Mountain Rec purchased the historic USFS permit from SOS, after SOS shifted its focus to winter and career programs. Leading into summer 2025, talks with SOS about officially taking over the MOU with the Eagle County School District occurred. Transitioning both the USFS permit as well as the MOU with the School District to Mountain Recreation will continue to allow Mountain Rec to keep outdoor access open for local families and remove SOS as an intermediary party. Staff asked that the Board approve the MOU with Eagle County School District.

Director Pohl made a motion to approve the MOU with Eagle County School District to program at Maloit Park. Director Santoro seconded the motion. It was unanimously

RESOLVED to approve the MOU with Eagle County School District to program at Maloit Park.

b. Update on 2025 Capital Improvement Projects

Mr. Ruff shared a detailed presentation highlighting the recent improvements across Mountain Recreation facilities. Throughout the presentation, Mr. Ruff shared photos and cost details of several facility upgrades.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – August 20, 2025, Meeting Minutes

He began by noting the continued success of the Eagle Pool and the strong performance of the aquatics team. He also addressed current issues with the pool boilers, explaining that improperly installed piping had caused some problems. Fortunately, the construction team has since corrected the issue. The encouraging news is that Mountain Rec is currently \$60,000 under budget.

Mr. Ruff also discussed the collaboration between the Town of Eagle and Mountain Recreation to plan the new skate park. Community feedback took an important role in the design, ensuring it reflects local needs and preferences. A community was held in June at the Eagle Pool and Ice Rink which was well attended by community members. Designs and cost estimates are expected in early September.

Also in Eagle, some of the key updates included the replacement of the 40 HP compressor motor, recent compressor overhauls at the EPIR, and the replacement of the memorial flag at the Eagle Sports Complex.

At Freedom Park, the maintenance yard fencing was upgraded, giving it a more professional appearance. Repairs to the baseball field fencing are currently in progress. Lastly at Freedom Skate Park, worn-out coping and tiles were replaced as part of ongoing improvements. This skate park has become a well-used space, especially given its location near the high school and middle schools. Its development was funded in phases by Eagle County.

Mr. Ruff also covered recent work completed at the Gypsum Recreation Center, including upgrades to the pool with new sand media and laterals, the installation of new LED lighting in the gymnasium, restoration of the waterslide, and the replacement of the playground in the Child Watch area. In addition, the sections of flat roof is scheduled to be replaced next week.

Following Mr. Ruff's update, Mr. Johnson presented the beginning of Phase 1 for the Field House renovation. Demolition was completed, and construction is now moving forward. All trampolines have been removed, and although the space is currently a busy and dusty construction zone, gymnastics programs are still running smoothly.

c. Planning efforts on recreational services including the potential for an additional sheet of ice in the Mountain Recreation area

Mr. Nycum provided an update on a master plan / feasibility study to add an extra sheet of ice within the Mountain Recreation service area. To move forward, staff recommends hiring a consultant to develop a master plan to assess the community's future facility and program needs. And if identified in a master plan as a high priority recreational addition by the community, conduct a feasibility study for the new ice rink.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – August 20, 2025, Meeting Minutes

Mountain Recreation currently manages three important indoor facilities and two sports complexes that have served the community well but are now aging and reaching capacity as the population grows. These changes highlight the need for a comprehensive planning document that gathers community input through meetings and surveys and includes estimates for construction and operating costs. This will help the Board and staff make informed decisions about improving current facilities and planning for new ones.

A key part of this effort is determining whether Mountain Recreation can operate new facilities long-term and what the community truly needs. Unlike many similar organizations, Mountain Recreation has never completed a full master plan. This planning process will help identify where the community wants to grow and where to begin investing resources.

Staff are requesting approval for \$75,000 to start the planning process, including developing a scope of work and seeking consultant bids. Additional funding may be needed as the project progresses. This plan will help ensure Mountain Recreation can meet the community's needs sustainably in the future.

Director Weinreich made a motion to approve funding for a planning effort on recreational facilities and services including the potential of an additional sheet of ice in the Mountain Recreation area. Director Santoro seconded the motion. It was unanimously

RESOLVED to approve the funding for a planning effort on recreational Facilities and services including the potential of an additional sheet of ice in the Mountain Recreation area.

d. Other Business

7. Financial Matters

- a. Financial Summary**
- b. Financial Statements**
- c. Accounts Payable**

Ms. Murphy presented the financials of July 2025 YTD.

Ms. Murphy states revenue YTD are \$100k favorable to budget and operating expenses YTD are \$290,093 favorable to budget. Capital expenses are under budget by about \$979,000, mainly due to timing, especially with projects at the Edwards Field House.

We've brought in about 82% of our total expected revenue for the year. Strong income from Eagle and investments helped make up for lower-than-expected revenue from property taxes, Gypsum, Edwards, and Outdoor Rec. Overall, we still expect to meet or beat our revenue goal for 2025.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – August 20, 2025, Meeting Minutes

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

RESOLVED to approve the financial statements and accounts payable report.

8. Staff Reports

a. Administration

Ms. Leach shared that we're continuing our 2026 compensation review by reaching out to peer organizations and local governments to compare pay, benefits, and strategies. We're also reviewing our compensation philosophy to ensure it aligns with our mission, stays competitive, and remains financially responsible.

b. Facilities Division

Ms. Englehart shares with us that we hired John Volk, our new Aquatics Supervisor, who started on August 12. He brings over 20 years of experience from several Colorado communities, most recently Glenwood Springs. We're excited to have him on board and look forward to him shaping the Aquatics program. He'll attend the September Board meeting to introduce himself and present on the program.

c. Recreation Programs Division

Mr. Kreutzer shared that baseball and softball seasons ended positively with great community feedback. Fall sports registration is down overall, continuing a multi-year trend, though younger groups like 3–4-year-old Flag Football (up 23%) and 7–8-year-old Girls Soccer (up 32%) saw growth. Declines are sharper among boys, especially in Soccer and Flag Football. New marketing strategies and a field rental rate policy are planned to help reverse these trends

9. Reports & Board Communication

10. Adjournment

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

RESOLVED to adjourn the meeting at 7:34 pm.

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held on Wednesday, September 17, 2025, at 6:00 pm in the Gypsum Recreation Center.



BOARD MEETING
ACTION REPORT

Meeting Date: September 17, 2025

Prepared by: Anna Englehart, Programs Superintendent

SUBJECT: Community Partnership Grant Program – 2026 Applications

RECOMMENDED ACTION:

Consider the Community Partnership Grant application submitted by:

- Battle Mountain High School
 - Family Learning Center
 - Gypsum Elementary School
 - Habitat for Humanity Vail Valley
 - Helping Hands Vail Valley
 - Mountain Youth
 - Rocky Mountain Sports Riders
 - Skating Club of Vail
 - The Cycle Effect
 - Three Rivers Little League
 - Vail Valley Soccer Club
 - Vail Valley Unbound
 - Vida Foundation
 - Wellness for Cancer
 - Youth Power365
-

BACKGROUND:

Mountain Rec recognizes the value of recreational programs, services, and facilities. They instill strong and positive character in young boys and girls, ensure a lifetime of health and happiness for all ages, and reduce social isolation by creating connections across the community.

Recreational activities can help a person learn important life lessons, such as how to work hard, persevere, be a team player, set goals, follow rules, and stay healthy for a lifetime. Toward this end, the Mountain Rec Board offers qualified organizations the opportunity to apply for financial assistance through the Community Partnership Grant Program.

In 2021, the Community Partnership Grant Program was reimagined to include Healthy & Happy In-Kind Grants. The applicants should consider how the proposed program or service aligns with Mountain Rec's Strategic Plan; alignment with the District's mission, vision, and strategic plan will strengthen the application. In-kind funding is available only to those programs / events / services that are not currently offered by Mountain Rec or to organizations that are in partnership with Mountain Rec.

In March 2023, the Board approved moving the Community Partnership Grant Program to an annual cycle to be presented before Mountain Rec's approved budget. This allows even more

opportunity to help local nonprofits serve our community as Mountain Rec can match the budget numbers to the approved requests from the community, allowing nonprofits to manage their budgets more effectively and ensuring greater access to Mountain Rec's facilities, programs, and services.

All requests are considered in relation to eligibility requirements; all applicant organizations must:

- Offer programs or services that are recreational in nature or conduct improvement projects that expand or enhance recreation opportunities in the District.
- Serve Eagle County as evidenced by (1) at least 80% of program participation coming from Eagle County or (2) propose projects directly benefiting and accessible to Mountain Recreation District residents.
- Offer programs or projects that are available to everyone equally, with open participation or involvement that is not restricted by diversity factors such as race, ethnicity, religion, ability, skill, or financial ability to pay; and
- Be registered in good standing as a Colorado nonprofit organization with the Colorado Secretary of State and have 501(c)3 status.

Here are the grant awards that were approved in 2025:

ORGANIZATION	AMOUNT
Battle Mountain High School	\$2,500
Buddy Werner League	\$480
Early Childhood Partners	\$1,861
Family Learning Center	\$2,125
Gypsum Elementary School	\$320
Habitat for Humanity Vail Valley	\$1,500
Mountain Youth	\$2,930
My Future Pathways	\$1,320
Skating Club of Vail	\$490
The Cycle Effect	\$3,770
Three Rivers Little League	\$595
Vail Valley Unbound	\$2,125
Total Requested/Recommended FY25	\$20,016

The FY 2026 Requests are as follows:

BATTLE MOUNTAIN HIGH SCHOOL

*Request for FY 2026: Full Facility Rental of the Edwards Field House for Project Graduation. **Total for BMHS full grant request for FY 2026 is \$2,500***

BMHS Project Graduation is a graduation celebration for high school seniors, held on the evening of Battle Mountain High School's graduation ceremony. This memorable evening of music, games, food, prizes, and surprises is held in a supervised, drug and alcohol-free environment. On an evening where teens have a statistically higher risk of engaging in high-risk activities such as drinking and driving, Project Graduation provides a valuable alternative.

For over 20 years, BMHS Project Graduation has helped keep both students and our community safe by providing a secure, fun-filled environment for BMHS graduates to celebrate together. It is an event BMHS seniors anticipate, and a majority of the senior class attend.

RECOMMENDATION:

Staff recommends that the Board awards BMHS the space to host Project Graduation. **Total grant award recommended to BMHS for FY 2026: \$2,500**

FAMILY LEARNING CENTER

*Requests for FY 2026: Edwards Field House – Space for staff training (free) and 20 day passes for families to use. Gypsum Recreation Center – Family swim night and 20 day passes for families to use. Eagle Pool and Ice Rink - Family skate night with rentals and 20 day passes for families to use. **The total for FLC's full grant request for FY 2026: \$1,984.***

The Family Learning Center's mission is to serve the community by creating an educational and social emotional foundation in which children thrive.

RECOMMENDATION:

Staff recommends granting all of the above requests. **Total grant award recommended to FLC for FY 2026: \$1,984.**

GYPSUM ELEMENTARY SCHOOL

*Requests in FY 2026: Four gymnastics sessions in Gypsum Rec Center for second grade students. **The total for Gypsum Elementary School's full grant request in FY 2026: \$320***

Our mission, at Gypsum Elementary School, is to provide multiple movement opportunities for our students and community. We believe in providing learning toward a goal of lifelong fitness. Our hope, is then, for those students to introduce these opportunities to family, community, and future students.

RECOMMENDATION:

Staff recommend awarding gymnastics sessions to four groups of 15 second grade students between the hours of 1pm and 3pm. **Total grant award recommended to Gypsum Elementary School for FY 2026: \$320.**

HABITAT FOR HUMANITY VAIL VALLEY

*Request for FY 2026: 10 days of Rec Kids camps for 6 children throughout the summer. **Total request from Habitat for Humanity Vail Valley for FY 2025: \$3,000.***

Habitat for Humanity Vail Valley (Habitat) is a nonprofit affordable housing developer. Through our home building efforts, we increase access to safe, affordable housing in Eagle County and make a direct positive impact on the financial stability of our homeowners as well as the overall community. Our vision is a world where everyone has a decent place to live. Habitat works toward our vision by building strength, stability, and self-reliance in partnership with families in need of decent and affordable housing. Our mission is to build homes, community, and hope.

Habitat partners with families to build a place they can call home. Partner families put in 250 hours of sweat equity per adult on the construction of their home and take first time homebuyer and self-sufficiency classes. Often, this is a challenge for partner families as they are unable to afford childcare while they work to meet these requirements. Mountain Recreation has quality childcare offerings that would not only alleviate the pressure for these families but would also provide increased access to developmentally appropriate recreation while the partner families work on their sweat equity hours and self-sufficiency classes.

RECOMMENDATION:

Staff recommend that the Board offer 30 days of Rec Kids camps at a location and on dates determined by Day Camps & Active Older Adults Supervisor alongside the Habitat staff with ample notice throughout 2026. **Total grant award recommended to Habitat for Humanity for FY 2026: \$1,500.**

HELPING HANDS VAIL VALLEY

*Requests in FY 2026: Gypsum Recreation Center – Pool event for up to 50 people for 2 hours. Eagle Pool and Ice Rink – Skating event for up to 50 people for 2 hours. **The total for Helping Hands Vail Valley full grant request for FY 2026: \$1,184.***

Helping Hands Vail Valley is a nonprofit community resource hub committed to bridging service gaps and increasing access to wellness, childcare, and supportive programming for all families in Eagle County. Our mission is to provide compassionate care and connection through bilingual, trauma-informed services that meet the real needs of working families, caregivers, and underserved communities.

RECOMMENDATION:

Staff recommend awarding both events for up to 50 people. **Total grant award recommended to Helping Hands Vail Valley for FY 2026: \$1,184.**

MOUNTAIN YOUTH

*Requests in FY 2026: Various; please read below. **Total request for Mountain Youth for FY 2026: \$12,400.***

Mountain Youth believes our partnership with Mountain Recreation is elevating the lives of youth and families through access to activities that are improving their physical and social health, family and community connectedness, and their overall wellbeing. Through all these efforts and with in-kind support from Mountain Recreation, Mountain Youth is able to offer opportunities at no cost to youth and families, increase their access to facilities and programs, encourage the community to recreate together, and promote ongoing positive health behaviors through activity and social connection.

Edwards Field House:

For Valley's Voice, we are requesting one open activity night to offer a "For Youth By Youth" event for approximately 50-100 middle and high school youth, including use of the community room, esports room, turf field, sports court, climbing wall, and trampolines. Staff are trained in belaying and could support.

For Tu Guia, we are requesting use of the community room, trampolines, climbing wall, and turf field to hold a celebration evening with youth, families and tutors, approximately 50-100 people. Mountain Youth could support with the climbing wall and belaying.

Eagle Ice Rink:

For Tu Guia, Aprendiendo Juntos and Move Chat Connect programs combined, we are requesting a total of two ice rink events with skate rentals for approximately 75-150 people each event. One would focus on Spanish-speakers, with a skate lesson in Spanish for youth and parents to learn basics and be comfortable on their own. A second night would be open to the broader community, but it would be helpful to have bilingual staff available to facilitate skate lessons during the evening as well.

Eagle Pool:

A summer pool party for approximately 40 youth, including use of any shade structure, to offer a fun summer gathering, time to cool off and connect.

Gypsum Recreation Center:

One Valley's Voice night takeover of the rec center after hours, 9pm-12am, open to just local youth. Mountain Youth will seek partners to support with supervision, food, and supplies that encourage a fun evening. Historically, these nights have seen anywhere from 150-300 youth attend.

RECOMMENDATION:

Staff recommends granting the Mountain Youth request for two ice-skating event for up to 150 people (\$890), summer pool party for 40 youth at the EPIR (\$280), the Edwards Field House rental for Tu Guia (\$640), 4 hours of teambuilding activities (\$1,080) at any location, 4 Spin classes at the Gypsum Rec Center for Aprendiendo Juntos (\$1,080), 30 day passes at the Gypsum Rec Center for We Hear U and Prime for Life (\$390). **Total grant award recommended to Mountain Youth in FY 2024: \$4,420.**

SKATING CLUB OF VAIL

*Request for FY 2026: Ice Rentals for one Parents Night Out program. In-kind ice time for part of their annual Ice Show in April. **Total request from the Skating Club of Vail in FY 2026: \$684.***

Skating Club of Vail aims to create, maintain, and enhance a healthy and positive environment for their athletes. Our members can develop physically and emotionally while building character through the sport of figure skating.

RECOMMENDATION:

Staff recommends granting one ice rental for the Parent Night Out program. **Total grant award recommended to the Skating Club of Vail for FY 2026: \$684.**

THE CYCLE EFFECT

Requests for FY 2026: See Below

Total for The Cycle Effect's grant request in FY 2025: \$6,694.

Eagle Pool: a total of 30 season passes (for participants, coaches, staff) to use from Memorial Day to Labor Day OR 30 punch passes per visit to access twice weekly during after school hours on Mon or Wed and on Sat from Memorial Day to Labor Day

Gypsum Sports Complex - 4 parking spaces to use from Jan - April (ideally same as in past years)

Gypsum Recreation Center - two total sessions at the Gypsum climbing wall/gymnastics area anytime between Jan - April, preferably on Mon, Wed afterschool/evening hours or on Saturday.

Edwards Field House - usage of large field / large gymnastics area during winter months (Jan-April), preferable on Mon or Wed afterschool/evening hours and on Saturdays.

One Trampoline and/or gymnastics area session up to 20 participants during any time of the year (Mon/Wed afternoon/evening). Ice Skate celebration recruitment event at the Eagle Pool and Ice Rink Jan-April 2026, to be held on a Saturday or Sunday.

The Cycle Effect's (TCE) Girls Mountain Bike Program is offered after-school year-round to Latina, BIPOC, and/or low-income young women in 5th-12th grades. In 2023, we anticipate serving roughly 65 girls on our Edwards team, 65 girls on our Eagle team, totaling 130 in Eagle County, with 70% of young women in our program identifying as BIPOC and/or Latina, and 70% as low-income. We also aim to serve over 250 youth with mini-clinics and partnering with local schools and organizations.

RECOMMENDATION: Staff recommends awarding the following: Eagle Pool and Ice Rink – a total of 60, 1-day passes(\$600) and ice skating recruitment event (\$684), Gypsum Sports Complex – van parking over the winter (free), Gypsum Recreation Center - 1 session of climbing/gymnastics (\$540), Edwards Field House – 1 trampoline/gymnastics session for 20 people (\$230) **Total grant award recommended for FY 2026 to The Cycle Effect: \$2,054.**

THREE RIVERS LITTLE LEAGUE

*Request for FY 2026: Edwards Field House: discounted rentals for player assessments and room usage for coaches/umpire clinics (free) in the Edwards Field House. **The total request from TRLL in FY 2025 is \$720.***

Three Rivers Little League instills in every player the ideals of good sportsmanship, honesty, loyalty, courage, and respect for their families, community, and team. It is our goal to teach every player the game of baseball/softball and the skills to succeed in playing it.

RECOMMENDATION: Staff recommend an in-kind grant of discounted rental fees for their player assessments. **Total grant award recommended to TRLL for FY 2026 is \$720.**

VAIL VALLEY SOCCER CLUB

*Request for FY 2026: Edwards Field House: discounted rentals and staff time for their programming in the Edwards Field House, Freedom Park. **The total request from VVSCL in FY 2026 is \$4,000.***

The mission of Vail Valley Soccer Club is to foster the physical, mental and emotional growth and development of Eagle County's competitive soccer players. We develop and encourage

integrity, character and leadership through competitive youth soccer programming. Vail Valley Soccer Club runs competitive and recreational programming for youths ages 9 to 18 years of age. Our Values The Vail Valley Soccer Club takes pride in providing an environment that is fun, safe, affordable and competitive, while being inspiring and engaging for our youth.

RECOMMENDATION: Staff recommend an in-kind grant of rental and staff fees for their Freedom Park programming. **Total grant award recommended to VVSC for FY 2026 is \$750.**

VIDA FOUNDATION

FY 2026: Gypsum Recreation Center and Eagle Pool – Pool passes for 20 youth and 20 adults. Total request from Vida Foundation for FY 2026: \$800.

Our mission is to impact lives, train people, and enhance their future. We exist to enrich the lives of Eagle County residents by helping individuals view life and their surroundings in a more hopeful, empowered way. Through meaningful service, accessible training, and personal development, we support each person in reaching their unique potential.

We are committed to ensuring that everyone in our community has the opportunity to live a healthy and joyful life by expanding access to diverse, affordable recreational programs. We seek to grow our reach, build strong partnerships, and create inclusive spaces that enhance well-being and inspire a better future for all.

RECOMMENDATION: Staff recommend the 80 day passes to access both pools. **Total grant award recommended to Vida Foundation for FY26: \$800.**

YOUTH POWER365

FY 2026: Gypsum Rec Center – 80 youth and 20 adult passes to bring middle school afterschool program participants to swim in December and February. Total request from YP365 for FY 2026: \$820.

Youth Power365's mission is to inspire, educate, and empower youth and families from early childhood to college and career readiness.

RECOMMENDATION: Staff recommend 100 day passes to the GRC pool for their afterschool program participants to swim. **Total grant award recommended to YP365 for FY26: \$820.**

Funding recommended for granting for FY26:

ORGANIZATION	AMOUNT
Battle Mountain High School	\$2,500
Family Learning Center	\$1,984
Gypsum Elementary School	\$320
Habitat for Humanity Vail Valley	\$1,500
Helping Hands Vail Valley	\$1,184
Mountain Youth	\$4,420
Skating Club of Vail	\$684
The Cycle Effect	\$2,054
Three Rivers Little League	\$720

Vail Valley Soccer Club	\$750
Vida Foundation	\$800
Youth Power365	\$820
Total Requested/Recommended FY25	\$17,736

DISCUSSION:

Staff reminds the Board to consider awards based on the following criteria:

1. **Need** - Demonstration of how needed the CPGP funds are in order to achieve the program/project's goals.
2. **Alignment** - Demonstration of alignment with Mountain Rec's mission, vision, and strategic plan.
3. **Access** - Demonstration of the breadth of the population served and the program/project's reach into underserved segments* of Eagle County's population.
4. **Outcomes** - Demonstration of positive outcomes for program participants or project users.
5. **Experience** - Demonstration of a strong background and experience in the field of service and proven track record of community benefit in Eagle County.

* For the purposes of this grant, "underserved" shall be defined as serving households earning 80% AMI or lower.

POLICY ISSUE: NA

FINANCIAL CONSIDERATIONS:

☐ Budgeted item

Line item: Contingency
Amount:
10-10-100-6810

☐ Non-Budgeted item
Line item:
Amount:

☐ Not applicable

ATTACHMENTS:

Grant application materials are available upon request.



BOARD MEETING ACTION REPORT

Meeting Date: September 17, 2025

Prepared by: Erin Leach, People & Culture Manager

SUBJECT: Mountain Recreation Wellness Program 2026 Enhancements and Additions

RECOMMENDED ACTION: Motion to approve the changes to the Mountain Recreation Wellness Program.

BACKGROUND

Mountain Recreation aims to promote a culture of health and wellness within our workplace. By participating in this program, employees will have access to various activities and resources that can help improve physical health, mental well-being, and overall quality of life. Mountain Recreation understands each employee may have unique health goals and our Wellness Program offers something for everyone to be healthy and happy.

Mountain Recreation is updating our Wellness Program requirements to align with reimbursement guidelines set by our benefit provider, Colorado Employer Benefit Trust (CEBT). These changes ensure that we not only continue promoting a culture of health and wellness but also maximize the resources available to support our employees' well-being. By encouraging greater participation, we can strengthen opportunities for physical health, mental well-being, and overall quality of life, while also receiving valuable reimbursement funds that help sustain and grow our program for everyone's benefit.

CEBT offers a wellness reimbursement benefit to employer groups that implement a bona fide wellness program to improve their employees' health. To be eligible for the wellness benefit reimbursement, an employer group must demonstrate at minimum that:

- 25% of the eligible employees participated in the program in order to receive a reimbursement of 50% of the actual expenses for the wellness program up to a maximum of \$125 per *participant* per plan year.
- OR -
- 50% of the eligible employees participated in the program in order to receive a reimbursement of 75% of the actual expenses for the wellness program up to a maximum of \$125 per *participant* per plan year.

PROGRAM CHANGES

All Full-Time, benefit eligible employees must complete at least one (preferably two) of the Tier One Core Wellness Components.

Tier One Core Wellness Components

- Health Risk Assessment (HRA)

- Biometric Screening
- Health Coaching
- Annual Physical Exam

These services can be provided at the CEBT Health & Wellness Centers if the employer group is eligible for access to health centers or can be purchased from vendors of the employer's choice with approval from the Trust Administrator. In any case, vendors are to provide the participation documentation to the employer for the HRA and biometric screenings. The employer may accept self-reporting from participants for health coaching and annual exams and aggregate the results in its reimbursement request.

Employees are encouraged, but not required, to participate in the listed Tier Two Wellness Components as outlined by the Wellness Program packet.

PROGRAM SUMMARIES

Full-Time Employees

- All Full-Time employees are eligible to earn \$1,000 annually, with funds to be used flexibly for an employee's personal wellness goals.
- The employee must complete at least one (1) Tier One Core Wellness Component prior to December 1, 2026, and supply verification to the People & Culture Manager.
- The employee must be actively employed by Mountain Recreation on December 1, 2026, to be eligible to receive the Wellness Program incentive.
- The bonus will be paid out in the month of December following the end of the Wellness Program time frame.

The responsibility of Mountain Recreation's Wellness Program falls under the guidance of the People & Culture Manager. The program will be evaluated annually with the guidance of the Management Team for suggested changes to maintain employee interest.

Part-Time Employees

- All Part-Time employees who work **a minimum of 500 hours** during the time frame of December 1, 2025 – November 30, 2026, will be eligible to earn \$200.
- The employee must be actively employed by Mountain Recreation on December 1, 2026, to be eligible to receive the Wellness Program incentive.
- Since part-time employees are not benefit-eligible through CEBT, they may still choose to participate in any Tier One or Tier Two Wellness Components.

In summary, these updates to Mountain Recreation's Wellness Program strengthen our commitment to fostering a healthy workplace while ensuring alignment with CEBT's reimbursement requirements. By incorporating core wellness components and encouraging greater participation, we are creating a program that supports the diverse health goals of our employees, maximizes available benefits, and sustains long-term wellness initiatives for the organization.

RECOMMENDED ACTION: Motion to approve the changes to the Mountain Recreation Wellness Program.

POLICY ISSUE: **N/A**

FINANCIAL CONSIDERATIONS:

☒ Budgeted item

☐ Non-Budgeted Item

Line item:

☐ Not applicable

Amount:

ATTACHMENTS:



EMPLOYEE WELLNESS PROGRAM 2026

ACTIVE, HEALTHY, TOGETHER



OUR COMMITMENT TO WELLNESS

Mountain Recreation aims to promote a culture of health and wellness within our workplace. By participating in this program, employees will have access to various activities and resources that can help improve physical health, mental well-being, and overall quality of life. Mountain Recreation understands each employee may have unique health goals and our Wellness Program offers something for everyone to be healthy and happy.

IMPORTANCE OF WELLNESS PROGRAMS

Health improvement – encourages healthier lifestyles, reducing the risk of chronic diseases.

Productivity boosts – healthy employees are more productive and have higher energy levels.

Cost reduction – decreases healthcare costs through preventative measures and early intervention.

Employee engagement – enhances job satisfaction and retention by showing the company's investment in employee well-being.

Positive work culture – creates a supportive and positive workplace

HOW IT WORKS

Our Wellness Program is designed to support employees in leading healthier, more active lives. Here's how it works:

1. **Complete a Core Requirement** (Full-Time Employees): All full-time, benefit-eligible employees must complete at least one (preferably two) of the Tier One Core Wellness Components:
 - a. Health Risk Assessment (HRA)
 - b. Biometric Screening
 - c. Health Coaching
 - d. Annual Physical Exam
2. **Explore Activities:** We provide a curated list of wellness activities, including fitness classes, outdoor adventures, mindfulness practices, and more. Each activity is chosen to support various aspects of physical and mental well-being.
3. **Choose Your Path:** Select the activities that best fit your interests and goals. The program is flexible, allowing you to focus on areas that resonate with you—whether it's stress relief, fitness, or social connection.
4. **Participate Regularly:** Engage in the activities as part of your routine. Try new experiences, set personal goals, and track your progress as you work towards a healthier lifestyle.
5. **Stay Supported:** Resources, tips, and encouragement are available to help you stay motivated. Reach out to peers, join group activities, and stay connected with our wellness team for ongoing support.

The Wellness Program runs from December 1, 2025 – November 30, 2026.

Full-Time Employees

- All Full-Time employees are eligible to earn \$1,000 annually, with funds to be used flexibly for an employee's personal wellness goals.
- The employee must complete at least one (1) Tier One Core Wellness Component prior to December 1, 2026, and supply verification to the People & Culture Manager.
- The employee must be actively employed by Mountain Recreation on December 1, 2026, to be eligible to receive the Wellness Program incentive.
- The bonus will be paid out in the month of December following the end of the Wellness Program time frame.

Part-Time Employees

- All Part-Time employees who work a **minimum of 500 hours** during the time frame of December 1, 2025 – November 30, 2026, will be eligible to earn \$200.
- The employee must be actively employed by Mountain Recreation on December 1, 2026, to be eligible to receive the Wellness Program incentive.
- Since part-time employees are not benefit-eligible through CEBT, they may still choose to participate in any Tier One or Tier Two Wellness Components.

The responsibility of Mountain Recreation's Wellness Program falls under the guidance of the People & Culture Manager. The program will be evaluated annually with the guidance of the Management Team for suggested changes to maintain employee interest.

WE WOULD LIKE TO KNOW!

Checking off ALL the activities on the list? Let us know! Included in this packet are verification forms for completed activities. If you choose to do so, turn in verification forms to humanresources@mountainrec.org throughout the wellness program eligibility period of December 1, 2025 – November 30, 2026.

Know of an activity that is not on the list but contributes to overall health and wellness? Submit your completion to our People & Culture Manager to evaluate if your activity can count toward your completion total!

Tier One Wellness Components

ACTIVITY	DESCRIPTION
<i>Annual Physical Exam</i>	<i>Complete an annual wellness exam or physical exam by a licensed physician.</i> <i>Annual physical exams can be completed at a provider of choice or at Marathon Health, a CEBT Health and Wellness Center</i>
<i>Health Coaching</i>	<i>Complete any Health Coaching sessions with a Certified Health Coach</i> <i>See the benefits provided by Omada or talk to a Health Coach at Mountain Recreation</i>
<i>Health Risk Assessment (HRA)</i>	<i>Complete a Health Risk Assessment (HRA) with a provider</i> <i>HRA's can be completed at a provider of choice or at Marathon Health, a CEBT Health and Wellness Center</i>
<i>Biometric Screening</i>	<i>Complete a Wellness Screening</i> <i>Biometric screenings can be completed at a provider of choice or at Marathon Health, a CEBT Health and Wellness Center</i>

Tier Two Wellness Components

ACTIVITY	DESCRIPTION
<i>Dental Exam</i>	<i>Complete a bi-annual dental cleaning</i>
<i>Vision Exam</i>	<i>Complete an annual vision exam</i>
<i>Walking Work Break</i>	<i>Take 10 minutes extra throughout your day and get outside!</i> <i>Walk alone, with a co-worker, or group!</i>

<i>Community Walk/Run (5K, 10K, Triathlon)</i>	Mud Runs, Color Runs, relays—participate in a community walk or run!
<i>Fitness or Wellness Classes</i>	Mountain Recreation fitness classes are free to all Full-Time employees!
<i>Volunteer Hours with Active Organizations</i>	Eagle County has so many great volunteer organizations. Some include, but not limited to: <ul style="list-style-type: none"> • Mountain Valley Horse Rescue • Vail Valley Mountain Trail Alliance • National Forest Foundation
<i>Blood Drive</i>	Participate in donating blood at a community blood drive.
<i>Recreation League Play</i>	Participate in a recreation sports league (soccer, hockey, baseball, etc). Mountain Recreation has GREAT adult programs, but any organizations sports leagues count!
<i>Health Coach Class</i>	Attend a nutrition class at Gypsum Recreation Center with our Nutrition Coach.
<i>Online Courses</i>	Take an online course through a Mountain Recreation benefit programs (TRIAD, Modern Health)
<i>Health Coach App Activities</i>	Dive into meditation, breathing exercises, walking challenges, and more on various app platforms (Fitbit, BetterMe, Strava, BODi, and more)

TIER ONE WELLNESS COMPONENT VERIFICATION FORM

Employee Name: _____

Employee ID: _____

Department: _____



I, _____ certify that _____ completed a
Tier One Wellness Component at _____.

Wellness Component: Annual Physical/General Wellness Exam

Biometric Screening

Health Coaching Session

Health Risk Assessment (HRA)

Physician Signature

Date

Medical Facility or Provider

VOLUNTEER LOG

Employee Name: _____

Employee ID: _____

Department: _____



Date	Organization	Tasks/Projects	Total Hours	Supervisor Name	Supervisor Signature	Supervisor Contact Information

Please submit completed Volunteer Log to Human Resources by sending form to humanresources@mountainrec.org.

FITNESS/WELLNESS CLASS VERIFICATION FORM

Employee Name: _____

Employee ID: _____

Department: _____



I, _____ certify that _____ attended a fitness class at Mountain Recreation.

Class: _____

Date: _____

Duration: _____

Instructor

Date

NUTRITION CLASS VERIFICATION FORM

Employee Name: _____

Employee ID: _____

Department: _____



I, _____ certify that _____ attended a nutrition class at Mountain Recreation.

Class: _____

Date: _____

Duration: _____

Instructor

Date

WALKING WORK BREAK LOG

Employee Name: _____

Employee ID: _____

Department: _____



	Date	Total Hours	Path Walked	Supervisor Signature		Date	Total Hours	Path Walked	Supervisor Signature
1					13				
2					14				
3					15				
4					16				
5					17				
6					18				
7					19				
8					20				
9					21				
10					22				
11					23				
12					24				

Please submit completed Walking Work Break Log to Human Resources by sending form to humanresources@mountainrec.org.



CEBT Wellness Reimbursement Benefit Overview (July 2025)

CEBT offers a wellness reimbursement benefit to employer groups that implement a bona fide wellness program to improve their employees' health. CEBT's Board of Trustees will periodically review the program to evaluate whether it is serving in the best interests of CEBT's membership and reserves the right to modify or eliminate the benefit at any time. CEBT's expenses for this program will be paid from unrestricted surplus. Renewal rates for employer groups are not affected by the cost of this program.

Enrollment

Enrollment for purposes of being reimbursed by CEBT is limited to employees only (not dependents) who are enrolled in a CEBT medical plan (including Kaiser and HRP), except as may be approved in advance by the Board of Trustees.

Eligibility Requirements

To be eligible for the wellness benefit reimbursement, an employer group must demonstrate at minimum that:

25% of the eligible employees participated in the program in order to receive a reimbursement of 50% of the actual expenses for the wellness program up to a maximum of \$125 per *participant* per plan year.

- OR -

50% of the eligible employees participated in the program in order to receive a reimbursement of 75% of the actual expenses for the wellness program up to a maximum of \$125 per *participant* per plan year.

New Groups

Groups new to the Trust are eligible for the wellness reimbursement upon their initial effective date. New groups who are approved for the wellness reimbursement shall reimburse the Trust for all cost associated with wellness reimbursement if they do not renew membership with the Trust for the following plan year.

Colorado Employer Benefit Trust

Plan Administrator · WTW

555 – 17th Street · Suite 2050 · Denver, CO 80202

(303) 773-1373 · (800) 332-1168 · Fax (303) 773-1685 · www.cebt.org

Existing Wellness Programs

Groups (current or new) that have an existing wellness program may request a reimbursement. The Trust Administrator (WTW) will review all requests and is authorized to approve the reimbursement provided the existing wellness plan meets the requirements set by the Trust.

Plan Administrator Role

WTW shall determine eligibility for the reimbursement and report to the Trustees from time to time regarding the operation of the wellness program. Employer groups approved for the wellness reimbursement shall comply with all reporting and data requests that may be requested by the Plan Administrator and any determinations made by WTW are final. (See page 3 for reporting requirements)

Wellness Program Components

Wellness programs generally consist of one or more of the following components. In addition to the documentation requirements that follow, to be eligible for the CEBT wellness reimbursement, the employer's wellness program must consist of at least one (preferably two) of the Tier One Core Wellness Components.

Tier One Core Wellness Components

- Health Risk Assessment (HRA)
- Biometric Screening
- Health Coaching
- Annual Physical Exam

These services can be provided at the CEBT Health & Wellness Centers if the employer group is eligible for access to health centers or can be purchased from vendors of the employer's choice with approval from the Trust Administrator. In any case, vendors are to provide the participation documentation to the employer for the HRA and biometric screenings. The employer may accept self-reporting from participants for health coaching and annual exams and aggregate the results in its reimbursement request.

Tier Two Other Wellness Components

Other wellness services and activities determined by the employer may be considered as part of the wellness program reimbursement by CEBT. Some examples include expenses associated with wellness challenges, employee newsletters, fitness programs, nutrition programs, weight loss programs, smoking cessation programs, incentive programs, and on-line tools. Such services may be available through the CEBT health centers or purchased from vendors of the employer's choice. Please contact the Trust Administrator with any questions regarding the eligibility for expenses as it makes the final determination.

Information Required for Reimbursement

The following documentation is required to receive the CEBT wellness reimbursement, including completion of the checklist at the end of this document.

- Goals & Objectives documentation:
 - Mission Statement or stated objectives of the program
 - Description of the program
 - What does the employer intend to accomplish with their wellness program?
 - What are the specific goals and are they be measured?
- Participation documentation:
 - How many employees participated in the employer's wellness program?
 - How many employees are enrolled in the medical plan?
- Expense documentation:
 - Employee expenses are not reimbursable by CEBT. The intent of the wellness reimbursement benefit is to help fund expenses that are directly related to the employer's wellness program and will generally consist of expenses that the employer would not otherwise incur in the absence of the wellness program. For example, employee time is generally not reimbursable by CEBT unless the employer uses its own qualified employees as their testing specialist rather than hiring outside vendors to draw blood and perform tests. Mileage is generally not reimbursable unless related to an employer's own employees being used in place of an outside vendor.
 - Employer must first spend the money before the expense is eligible for reimbursement
 - Invoices and receipts are required for all eligible expenses to be considered for reimbursement. If invoices are not administratively available (such as incentives paid by the employer directly to participants), other documentation such as a check register or other report directly from the employer's accounting system may acceptable at the discretion of the Plan Administrator.
- Preferred, but not required, for reimbursement:
 - Summary reports from vendors for biometric screenings and/or HRA scores. This aggregate data may include how many employees have high BP, high BMI, high risk for diabetes, high cholesterol etc. The goal is to be able to compare these metrics on a year-to-year basis to evaluate whether improvement is being made in the overall health of the employee population.

CEBT Wellness Program Checklist

- ☐ **Employer/Branch Name:** _____
- ☐ **Branch Number:** _____
- ☐ **Branch Address:** _____

- ☐ **Reimbursement Request Completed By:**

Contact Information:

Name _____

Email _____

Phone # _____

- ☐ **Time Period Expenses Were Incurred:**

12 month period beginning date: _____

12 month period ending date: _____

****Please Attach the Following:**

- ☐ **Goals & Objectives documentation provided**

NOTES: _____

- ☐ **All Expense documentation including a Summary Sheet**

Summary sheet should outline totals that equal total expenses.

Please include back up documentation (receipts, invoices, spreadsheets, etc.) to support each amount referenced on the summary sheet.

- ☐ **Summary Reports from wellness vendors if available**

NOTES: _____

- ☐ **ACH Payment Information**

Bank Name: _____

Routing Number: _____

Account Number: _____

- ☐ **Eligibility and Participation Calculation:**

*****documentation required for eligible participants*****

a. _____ **Number of employees that participated in the wellness program**

b. _____ **Number of employees enrolled in the CEBT medical plan**

c. _____ **Wellness Participation ratio [a/b]=%**

d. _____ **Percentage reimbursement requested**

_____ **50% if c is >= 25% check box**

_____ **75% if c is >= 50% check box**

e. _____ **Grand Total of eligible expenses**

Amount requested for reimbursement [(d)* (e)]

Max reimbursement is \$125.00 per participant per plan year

TOTAL REQUESTED for REIMBURSEMENT: \$ _____

Check the applicable Tier One Core Wellness component(s) included in the wellness plan:

****must consist of at least one (preferably two) of the Tier One components****

- ☐ a. Health risk Assessment (HRA) *(Who Completed?)*
- ☐ b. Biometric Screening *(Vendor used. Is data available ?)*
- ☐ c. Health Coaching *(Who Completed?)*
- ☐ d. Annual Physical Exam *(Who completed or where can we request information from ?)*

What Tier Two Wellness Components, if any, were included? (write or attach)



BOARD MEETING ACTION REPORT

Meeting Date: September 17, 2025

Prepared by: Erin Leach, People & Culture Manager

SUBJECT: CEBT Health Insurance Premium Update

RECOMMENDED ACTION: Move to accept staff recommendations to maintain the current employee benefit plans for full-time Mountain Recreation employees through the Colorado Employer Benefit Trust (CEBT) for the 2026 benefit year.

UPDATE:

In August, Mountain Recreation was informed by Willis Towers Watson (WTW), the administrator for the Colorado Employer Benefit Trust (CEBT), that employer premiums for the Special District Association (SDA) group will increase by 17% for the 2026 benefit year.

Historically, CEBT has outperformed the broader market, with renewal increases consistently below both industry medical trends and commercial carrier benchmarks. This year's higher-than-normal increase reflects pressures like those experienced last year, with inflation playing an even greater role:

- **Increased plan utilization**
 - In-person care has rebounded following suppressed demand during the pandemic.
 - Routine visits have uncovered underlying health issues that require treatment.
- **High-cost claims**
 - A large number of claims between \$100K–\$750K fall directly on the Trust.
 - Primary drivers include cancer, cardiac care, and high-cost new drugs (e.g., GLP-1s).
- **Inflationary pressure on the health system**
 - Rising costs from hospitals and provider systems continue to push premiums upward

These pressures are not unique to CEBT. They are being felt across Colorado and the nation. For example, Americans are facing the largest increase in health insurance costs in 15 years (source: *Financial Times*), with much of the rise attributed to broader economic factors such as federal trade policies and the repatriation of pharmaceutical manufacturing, both of which have raised cost expectations for insurers.

SUMMARY:

Currently, Mountain Recreation offers three medical plan options to full-time employees: PPO5, PPO6, and HDHP4. Below are the monthly costs for both the employee and the District for each plan.

TIERED OPTIONS		EMPLOYEE MONTHLY CONTRIBUTIONS	MOUNTAIN REC MONTHLY CONTRIBUTIONS	MOUNTAIN REC MONTHLY HSA CONTRIBUTION
PPO 5 (\$2,500 IND DEDUCTIBLE)	EMPLOYEE	\$0	\$963	NOT APPLICABLE
	EMPLOYEE + SPOUSE	\$169	\$2,125	
	EMPLOYEE + CHILD(REN)	\$166	\$2,029	
	FAMILY	\$190	\$2,413	
PPO 6 (\$3,000 IND DEDUCTIBLE)	EMPLOYEE	NO EMPLOYEE CONTRIBUTIONS	\$888	NOT APPLICABLE
	EMPLOYEE + SPOUSE		\$1,956	
	EMPLOYEE + CHILD(REN)		\$1,863	
	FAMILY		\$2,223	
HIGH DEDUCTIBLE PLAN (\$4,000 IND DEDUCTIBLE)	EMPLOYEE	NO EMPLOYEE CONTRIBUTIONS	\$786	\$102
	EMPLOYEE + SPOUSE		\$1,730	\$226
	EMPLOYEE + CHILD(REN)		\$1,652	\$211
	FAMILY		\$1,967	\$256

By utilizing the current July bill, we projected the potential cost to the District if we were to retain the same medical plans (PPO5, PPO6,, and HDHP4) into 2026. These projections account for a 17% increase in the medical plan premiums and a 5% increase in the dental plan premiums, assuming no changes are made by employees to their selected medical plans.

PPO5 Plan – 14 participants
PPO6 Plan – 11 participants
HDHP4 – 2 participants

Life/AD&D only – 5 participants (spouses/those without need for coverage)

2025 Estimated Annual Projected Cost: **\$494,564**

2026 Estimated Annual Projected Cost: **\$574,770**

Difference: \$80,206

For 2026, we projected to be fully staffed, with vacant positions assumed to enroll in the most expensive EE + Family PPO5 plan. We also anticipated that some employees previously enrolled only in Life/AD&D coverage would elect our medical benefit offerings.

As a reminder, last year WTW confirmed a 13.5% increase for 2025 and cautioned that significant premium hikes could persist for at least 18–24 months. At that time, staff reviewed options with the Board and implemented changes to reduce financial impact while preserving Mountain Recreation’s commitment to offering a 100% employer-paid medical plan with no employee premium cost.

After reviewing the current health insurance cost trends, we found these cost pressures driving renewals are being felt across Colorado and the nation – CEBT is not alone. Americans face one of the largest increases in health insurance costs in 15 years (*source: Financial Times*), with the sharp rise is attributed to broad economic pressures, including tariffs associated with federal trade policies and the repatriation of pharmaceutical manufacturing, which raised cost expectations for insurers such as UnitedHealth.

Given the continued volatility across the entire health insurance market, and the fact that these increases are consistent with national and state-level trends, staff recommends:

- **No change in benefit providers at this time.**
- **No change in the level of plan offerings at this time.**

We remain committed to providing competitive, employer-paid health coverage, and we will continue to monitor industry trends and cost drivers closely.

RECOMMENDED ACTION: Move to accept staff recommendations to maintain the current employee benefit plans for full-time Mountain Recreation employees through the Colorado Employer Benefit Trust (CEBT) for the 2026 benefit year.

POLICY ISSUE: **N/A**

FINANCIAL CONSIDERATIONS:

☒ Budgeted item

☐ Non-Budgeted Item

Line item:

Not applicable

Amount:

ATTACHMENTS:



January 1st, 2026 RENEWAL

**Mountain Recreation Metropolitan
District
BRANCH 75S2**



MEMORANDUM

TO: Mountain Recreation Metropolitan District

FROM: WTW

SUBJECT: CEBT January 1, 2026 Special District Association Renewal

Enclosed is the CEBT SDA Health Pool rate and benefit renewal information for your review. **To complete the renewal process, please submit your renewal online by October 10th, 2025:**

You will notice that the SDA Health Pool rate increase for January 1, 2026, is higher than in recent years, at **17%**. The SDA Health Pool has outperformed the general health benefit industry for many years. Still, due to what appears to be a post-COVID increase in healthcare utilization coupled with higher inflation, this year's rate increase is about the same as that of the general health insurance marketplace. From a historical perspective, over the past 10 years, the rate increases for the SDA Health Pool have ranged from 2% to 13.5% with an overall average of 5.3% which is well below the industry average, not to mention 3 years with dividends from CEBT over that same 10-year period. We understand this year's rate increase will add more strain to an already tight 2026 budget, so feel free to contact your CEBT Account Manager or Producer to discuss plan options from CEBT. Your renewal packet includes a CEBT Plan Summary outlining the basic benefits of each medical plan offering and a Renewal Rate Sheet with current and renewal rates for each plan. Please review these materials carefully and follow the instructions below to complete the CEBT renewal process.

To quickly and conveniently accept your renewal, you will log in to the CEBT Online Community Portal to **Renew Online**. Once you have reviewed your renewal information, navigate to the **Renewal tab** and click **"Ready to Renew"**. Upon attestation that you have reviewed and agreed to the rates and renewal information presented in the packet, you will select the plan options for next year's elections. If you wish to keep all the same plan offerings, you will indicate "No Changes" and complete your renewal. If you *would* like to change any plan offering, **please check the box next to all plans you intend to offer and/or uncheck any plans you wish to remove for next year.**

The **Renewal Rate sheet** within the renewal packet contains current and renewal rates and the percentage increase for all CEBT plans available to you. Your group's current Plan Elections are highlighted in blue at the top of the page for reference.

The **CEBT Plan Summary** page lists all the plans available through CEBT and highlights the benefits of each plan offering. Please review and refer to this page when making your renewal selections online in the Community portal. You may choose up to three medical plans.

The **CEBT Benefit & Administrative Changes** sheet outlines each of the plan changes that will take effect January 2026, as well as a reminder of recent plan changes. Please read this sheet carefully to ensure you fully understand the changes taking place and communicate all necessary changes to all eligible employees.

A copy of WTW's Health & Benefits Brokerage Terms, Conditions, and Disclosures is enclosed. This document outlines the details of the relationship between your organization and WTW as your broker/consultant. This information does not need to be signed or returned, but please retain it for your files.

Open enrollment supplies are administered electronically through the Community portal under the **Resource Center** tab. This is where all enrollment-related documents (i.e. benefit summaries, program flyers, etc.) are housed with easy

accessibility. Once your renewal is **accepted electronically**, you will receive an email notifying you that your renewal has been processed and enrollment documents are available. If you require printed supplies, please open a Support Case to order your supplies via the “Order Supplies” button within the Renewal or Resource Center tabs.

We appreciate the opportunity to serve you, your employees, and their families. Although this year’s rate increase is higher than usual, CEBT remains financially strong with a fully funded reserve for run-out claims and a plan stabilization reserve for unexpectedly high claims and other expenses. We look forward to receiving your renewal and continuing to offer the exceptional service you’ve come to expect from WTW and CEBT. If you have any questions or need more information about different plan designs, please contact your CEBT account representative at (303) 773-1373 or (800) 332-1168.



CEBT JANUARY 2026 RATE RENEWAL

Medical Renewal

Projected for 12/31/2025	Claims	Contributions	Loss Ratio	L/R
Eleven months ended --> 5/31/2025	289,099,661	281,292,770		
Self-funded Claims >\$750k	(1,882,218)			
Less: Rx Rebates	(22,000,000)			
Self-Funded Plan Subtotal	265,217,443	281,292,770		94.3%
Plus: Kaiser Plans 5/1/2024-3/31/2025	17,564,759	21,025,175	83.5%	93.5%
Kaiser Claims >\$750k	-			93.5%
Remove termed groups	(3,223,640)	(2,303,419)	140.0%	93.2%
Plus: IBNR for newer groups	2,346,063			94.0%
Plus: Cost of CEBT Health Centers	4,147,634			95.3%
Adjusted Loss ratio for active groups	286,052,259	300,014,526	95.3%	
Projected change through 12/31/2025			0.00%	
12/31/2025 Projected Adjusted Loss Ratio			95.3%	
Assumed Medical/Rx Trend	8.00%	X	1.080	
Plan Administration Expense	6.60%			
Stop Loss Premium	1.90%			
Add for PSR and IBNR deficiency	1.25%			
Total admin, SL and reserve load	9.75%	/	0.9025	
			114.10%	
Overall rate increase for CEBT			14.10%	

Adjustments to the rate increase

Other Revenue Sources	
Investment income of \$2,000,000	0.0
Benefit changes (none)	<u>0%</u>
	<u>14.1%</u>

Overall CEBT Rate Renewal	14.1%
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Medical Renewal Brackets

	<u>*Adjusted Loss Ratio</u>	<u>January 2026 Rate Adjustments</u>
1	77.99% or lower	5.50%
2	78% to 82.99%	8.00%
3	83% to 87.99%	11.00%
4	88% to 92.99%	13.50%
5	93% to 97.99%	17.00%
6	98% to 102.99%	20.00%
7	103% +	24.00%

*Adjusted Loss Ratio includes contributions and claims from CEBT Kaiser Plans, Health Center operating costs, stop loss claim credit and large claim credit, if any apply.

HRP – Adjust HRP rates by the same percentage for each group as their other medical plans.

Dental and Vision Renewal

Renewal Brackets for January 2026

	<u>Loss ratio</u>	<u>Dental</u>	<u>Vision</u>
1	77.99% or lower	0.0%	0.0%
2	78% to 87.99%	3.0%	0.0%
3	88% to 92.99%	5.0%	0.0%
4	93% to 102.99%	10.0%	0.0%
5	103% +	15.0%	10.0%

Life Insurance Renewal

Group Term Life and AD&D - No rate change



CEBT Utilization Report

SDA Pool

July 2024 to June 2025

MONTH	MEDICAL ENROLLMENT	CONTRIBUTIONS	PAID CLAIMS	RX CLAIMS	TOTAL PAID CLAIMS	LOSS RATIO	12 MONTH ROLLING LOSS RATIO
July 2024	3,012	\$ 4,069,994	\$ 4,176,543	\$ 815,285	\$ 4,991,828	122.6%	109.8%
August 2024	3,033	\$ 4,120,264	\$ 3,097,516	\$ 754,782	\$ 3,852,299	93.5%	109.3%
September 2024	3,098	\$ 4,204,902	\$ 3,293,251	\$ 746,832	\$ 4,040,083	96.1%	110.3%
October 2024	3,106	\$ 4,215,439	\$ 3,340,261	\$ 883,578	\$ 4,223,838	100.2%	108.9%
November 2024	3,133	\$ 4,269,878	\$ 4,482,301	\$ 852,580	\$ 5,334,881	124.9%	110.9%
December 2024	3,142	\$ 4,289,348	\$ 4,960,042	\$ 950,577	\$ 5,910,620	137.8%	114.0%
January 2025	2,993	\$ 4,587,668	\$ 3,915,163	\$ 856,864	\$ 4,772,027	104.0%	112.8%
February 2025	3,014	\$ 4,644,805	\$ 2,451,096	\$ 859,304	\$ 3,310,400	71.3%	109.7%
March 2025	3,023	\$ 4,631,829	\$ 6,303,663	\$ 922,501	\$ 7,226,164	156.0%	114.7%
April 2025	3,026	\$ 4,625,865	\$ 3,196,133	\$ 902,340	\$ 4,098,473	88.6%	110.6%
May 2025	3,034	\$ 4,648,056	\$ 4,079,253	\$ 925,626	\$ 5,004,879	107.7%	109.1%
June 2025	3,029	\$ 4,621,346	\$ 4,406,233	\$ 891,477	\$ 5,297,710	114.6%	109.7%
Grand Total		\$ 52,929,395	\$ 47,701,456	\$ 10,361,746	\$ 58,063,202	109.7%	
Total Claims > \$750k					(\$- 1,352,840)		
Net Total					\$ 56,710,362	107.1%	



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July 2024 to June 2025

COVERAGE	AVERAGE ENROLLMENT	CONTRIBUTIONS	PAID CLAIMS	RX CLAIMS	TOTAL PAID CLAIMS	LOSS RATIO	TOTAL CLAIMS > \$750K	NET LOSS RATIO
Medical								
PPO2	218	\$ 4,504,512	\$ 3,693,556	\$ 540,203	\$ 4,233,759	94.0%	\$ 0	94.0%
PPO3	381	\$ 6,858,957	\$ 8,719,201	\$ 1,382,721	\$ 10,101,922	147.3%	(\$- 1,009,128)	132.6%
PPO4	570	\$ 8,988,596	\$ 8,273,761	\$ 2,562,944	\$ 10,836,705	120.6%	\$ 0	120.6%
PPO5	177	\$ 2,971,778	\$ 2,126,851	\$ 665,633	\$ 2,792,485	94.0%	\$ 0	94.0%
PPO6	123	\$ 1,714,684	\$ 1,220,174	\$ 239,931	\$ 1,460,106	85.2%	\$ 0	85.2%
PPO7	32	\$ 381,482	\$ 186,304	\$ 223,849	\$ 410,153	107.5%	\$ 0	107.5%
PPO8	91	\$ 1,143,495	\$ 799,599	\$ 74,272	\$ 873,871	76.4%	\$ 0	76.4%
Total PPO	1,593	\$ 26,563,504	\$ 25,019,446	\$ 5,689,554	\$ 30,709,000	115.6%	(\$- 1,009,128)	111.8%
EPO Select 1	147	\$ 2,524,629	\$ 2,384,245	\$ 786,778	\$ 3,171,023	125.6%	\$ 0	125.6%
EPO3	408	\$ 7,098,193	\$ 5,213,230	\$ 1,507,932	\$ 6,721,163	94.7%	\$ 0	94.7%
EPO4	430	\$ 7,095,255	\$ 6,297,031	\$ 1,333,257	\$ 7,630,287	107.5%	\$ 0	107.5%
EPO5	81	\$ 1,179,134	\$ 1,469,407	\$ 190,617	\$ 1,660,024	140.8%	\$ 0	140.8%
EPO6	40	\$ 449,199	\$ 294,800	\$ 6,465	\$ 301,265	67.1%	\$ 0	67.1%
Total EPO	1,106	\$ 18,346,410	\$ 15,658,713	\$ 3,825,048	\$ 19,483,761	106.2%	\$ 0	106.2%
HD2800	33	\$ 359,937	\$ 115,433	\$ 81,467	\$ 196,900	54.7%	\$ 0	54.7%
HD3500	179	\$ 2,618,654	\$ 2,764,784	\$ 455,279	\$ 3,220,063	123.0%	(\$- 343,712)	109.8%
HDHP2	64	\$ 1,051,896	\$ 742,689	\$ 187,190	\$ 929,879	88.4%	\$ 0	88.4%
HDHP25	28	\$ 239,387	\$ 254,871	\$ 31,435	\$ 286,306	119.6%	\$ 0	119.6%
HDHP3	1	\$ 11,744	\$ 1,278	\$ 0	\$ 1,278	10.9%	\$ 0	10.9%
HDHP4	3	\$ 49,953	\$ 10,959	\$ 10	\$ 10,969	22.0%	\$ 0	22.0%
HDHP5	39	\$ 453,969	\$ 218,724	\$ 91,764	\$ 310,489	68.4%	\$ 0	68.4%
Total HD	348	\$ 4,785,540	\$ 4,108,739	\$ 847,144	\$ 4,955,883	103.6%	(\$- 343,712)	96.4%
HRP	6	\$ 18,975	(\$- 27)	\$ 0	(\$- 27)	-0.1%	\$ 0	- 0.1%
Total Medical	3,054	\$ 49,714,428	\$ 44,786,871	\$ 10,361,746	\$ 55,148,617	110.9%	(\$- 1,352,840)	108.2%



CEBT Utilization Report

SDA Pool

July 2024 to June 2025

COVERAGE	AVERAGE ENROLLMENT	CONTRIBUTIONS	TOTAL PAID CLAIMS	LOSS RATIO
Dental				
Dental A	2,061	\$ 2,029,234	\$ 1,816,485	89.5%
Dental B	769	\$ 620,741	\$ 624,618	100.6%
Dental C	218	\$ 143,332	\$ 151,006	105.4%
Total Dental	3,048	\$ 2,793,307	\$ 2,592,109	92.8%
Vision				
Vision A	320	\$ 30,139	\$ 30,630	101.6%
Vision B	1,075	\$ 141,408	\$ 111,849	79.1%
Vision C	1,564	\$ 250,112	\$ 179,995	72.0%
Total Vision	2,960	\$ 421,659	\$ 322,475	76.5%
Life				
EE Supp Life	543	\$ 161,240		
Life A	3,536	\$ 575,988		



BRANCH
75S2

Mountain Recreation Metropolitan District

Renewal and Optional Monthly Rates Effective January 01, 2026

Current Plans: PPO5; HDHP4; PPO6; Dental A; Vision B; EAP Active; STD SDA; Life A; LTD2

Current Network: United Choice Plus

Life Coverage: \$50k Base

**New plan effective January 1, 2026*

		EE Only	EE +Spouse	EE + Child	EE +Children	EE +Family	Percent change
Medical (PPO2)	current	\$1,182	\$2,600	\$2,483	\$2,483	\$2,961	
(\$500 deductible)	renewal	\$1,383	\$3,042	\$2,905	\$2,905	\$3,464	17.00%
Medical (PPO3)	current	\$976	\$2,144	\$2,046	\$2,046	\$2,440	
(\$1,000 deductible)	renewal	\$1,142	\$2,508	\$2,394	\$2,394	\$2,855	17.00%
Medical (PPO4)	current	\$897	\$1,970	\$1,882	\$1,882	\$2,240	
(\$1,500 deductible)	renewal	\$1,049	\$2,305	\$2,202	\$2,202	\$2,621	17.00%
Medical (PPO5)	current	\$823	\$1,816	\$1,734	\$1,734	\$2,062	
(\$2,500 deductible)	renewal	\$963	\$2,125	\$2,029	\$2,029	\$2,413	17.00%
Medical (PPO6)	current	\$759	\$1,672	\$1,592	\$1,592	\$1,900	
(\$3,000 deductible)	renewal	\$888	\$1,956	\$1,863	\$1,863	\$2,223	17.00%
Medical (PPO7)	current	\$698	\$1,538	\$1,466	\$1,466	\$1,747	
(\$4,000 deductible)	renewal	\$817	\$1,799	\$1,715	\$1,715	\$2,044	17.00%
Medical (PPO8)	current	\$664	\$1,462	\$1,392	\$1,392	\$1,657	
(\$5,000 deductible)	renewal	\$777	\$1,711	\$1,629	\$1,629	\$1,939	17.00%
Medical (PPO9)	current						
(\$6,000 deductible)	renewal	\$746	\$1,643	\$1,564	\$1,564	\$1,861	
Medical (Surest 5)	current						
(\$3,000 hospital copay)	renewal	\$1,007	\$2,213	\$2,114	\$2,114	\$2,516	
Medical (Surest 7)	current						
(\$5,500 hospital copay)	renewal	\$797	\$1,754	\$1,672	\$1,672	\$1,993	
Medical (Surest 9)	current						
(\$5,500 hospital copay)	renewal	\$765	\$1,684	\$1,605	\$1,605	\$1,913	
Medical (EPO3)	current	\$897	\$1,970	\$1,882	\$1,882	\$2,240	
(\$1,000 hospital copay)	renewal	\$1,049	\$2,305	\$2,202	\$2,202	\$2,621	17.00%
Medical (EPO4)	current	\$814	\$1,789	\$1,707	\$1,707	\$2,027	
(\$1,500 hospital copay)	renewal	\$952	\$2,093	\$1,997	\$1,997	\$2,372	17.00%
Medical (EPO5)	current	\$773	\$1,698	\$1,624	\$1,624	\$1,927	
(\$2,500 hospital copay)	renewal	\$904	\$1,987	\$1,900	\$1,900	\$2,255	17.00%

Medical (EPO6) (\$3,000 hospital copay)	current	\$742	\$1,631	\$1,558	\$1,558	\$1,850	
	renewal	\$868	\$1,908	\$1,823	\$1,823	\$2,165	17.00%
Medical (EPO7) (\$3,500 hospital copay)	current						
	renewal	\$838	\$1,841	\$1,759	\$1,759	\$2,089	
Medical (HDHP2) (\$2,000 deductible)	current	\$768	\$1,692	\$1,615	\$1,615	\$1,922	
	renewal	\$899	\$1,980	\$1,890	\$1,890	\$2,249	17.00%
Medical (HDHP25) (\$2,500 deductible)	current	\$750	\$1,654	\$1,578	\$1,578	\$1,877	
	renewal	\$878	\$1,935	\$1,846	\$1,846	\$2,196	17.00%
Medical (HD2800) (\$2,800 deductible)	current	\$745	\$1,640	\$1,565	\$1,565	\$1,861	
	renewal	\$872	\$1,919	\$1,831	\$1,831	\$2,177	17.00%
Medical (HDHP3) (\$3,000 deductible)	current	\$734	\$1,615	\$1,542	\$1,542	\$1,834	
	renewal	\$859	\$1,890	\$1,804	\$1,804	\$2,146	17.00%
Medical (HD3500) (\$3,500 deductible)	current	\$692	\$1,524	\$1,454	\$1,454	\$1,732	
	renewal	\$810	\$1,783	\$1,701	\$1,701	\$2,026	17.00%
Medical (HDHP4) (\$4,000 deductible)	current	\$672	\$1,479	\$1,412	\$1,412	\$1,681	
	renewal	\$786	\$1,730	\$1,652	\$1,652	\$1,967	17.00%
Medical (HDHP5) (\$5,000 deductible)	current	\$634	\$1,397	\$1,334	\$1,334	\$1,587	
	renewal	\$742	\$1,634	\$1,561	\$1,561	\$1,857	17.00%
Medical (HDHP6) (\$6,000 deductible)	current						
	renewal	\$718	\$1,580	\$1,509	\$1,509	\$1,796	
Dental Plan A (w/ortho) (\$2,000 annual max)	current	\$42	\$85	\$106	\$106	\$144	
	renewal	\$44	\$89	\$111	\$111	\$151	5.00%
Dental Plan B (w/ortho) (\$1,500 annual max)	current	\$33	\$69	\$94	\$94	\$127	
	renewal	\$35	\$72	\$99	\$99	\$133	5.00%
Dental Plan C (w/o ortho) (\$1,500 annual max)	current	\$33	\$69	\$70	\$70	\$103	
	renewal	\$35	\$72	\$74	\$74	\$108	5.00%
Vision Plan A (UMR)	current	\$5	\$8	\$9	\$9	\$13	
	renewal	\$5	\$8	\$9	\$9	\$13	0.00%
Vision Plan B (VSP) (12/12/24)	current	\$6	\$11	\$12	\$12	\$20	
	renewal	\$6	\$11	\$12	\$12	\$20	0.00%
Vision Plan C (VSP) (12/12/12)	current	\$7	\$13	\$14	\$14	\$24	
	renewal	\$7	\$13	\$14	\$14	\$24	0.00%

Employee Life Rate: 0.1414

(Per \$1,000 in Coverage)

Dependent Life Rate: 0.96

(\$5,000/Spouse & \$2,000/Child)



CEBT PLAN SUMMARY

Mountain Recreation Metropolitan District

Current Plans Offered: PPO5; HDHP4; PPO6; Dental A; Vision B; EAP Active; STD SDA; Life A; LTD2
Group Life Coverage: \$50k Base

Please renew by October 10th, 2025. This should be done in the CEBT Community Portal under the Renewal tab.

To begin your renewal, please select the **"Ready to Renew"** button and follow the steps outlined below:

- Accept the attestation which states that you have reviewed and accept the terms of the renewal as presented in the Renewal Packet.
- On the following page, you will see all available plans with your current plans checked. Please use the list of available plans outlined below as a reference when choosing your renewal plan selections.
- If you do not want to make changes to your plan offerings for the next renewal year, please select "No Plan Changes."
- If you do want to make plan changes, please ensure that all plans you wish to offer are checked. To do this you will uncheck any plans you intend to drop and check, or select, any plans you want to keep and/or add.
- You will then proceed to the signature section. Select the appropriate signer's name from the drop-down list. If you are signing on behalf of an approved signer, please select that person's name and then submit.
- Once submitted the renewal is complete and will be returned to WTW for processing.

OPEN ENROLLMENT

- Dates are determined by the employer group and should be held sometime between October and mid-November.
- To ensure ID cards are received on or before **January 1st, 2026**, enrollment changes should be returned to WTW no later than **November 14th, 2025**.
- Once your renewal has been submitted, open enrollment supplies will be updated online in the Resource Center of the CEBT Community portal.
- Printed Supplies will be sent on a request-only basis and can be done by clicking on the "Request Supplies" link in the Renewals tab or the Resource Center tab.

In accordance with your participation agreement, written notice of termination must be received by November 1st, 2025, or run-out claims will not be paid by CEBT.

*** For upcoming plan changes, please refer to the CEBT Benefit & Administrative Changes Document**

MEDICAL PLAN	OFFICE VISIT (primary/specialist)	INPATIENT HOSPITAL	DEDUCTIBLE (single/family)	MAXIMUM OOP (single/family)
PPO Medical Plans (UMR)				
PPO2	\$30/\$30	Deductible 80/20	\$500/\$1,000	\$2,000/\$4,000
PPO3	\$35/\$35	Deductible 80/20	\$1,000/\$2,000	\$3,000/\$6,000
PPO4	\$40/\$40	Deductible 80/20	\$1,500/\$3,000	\$4,000/\$8,000
PPO5	\$45/\$45	Deductible 80/20	\$2,500/\$5,000	\$4,500/\$9,000
PPO6	\$50/\$50	Deductible 80/20	\$3,000/\$6,000	\$5,000/\$10,000
PPO7	\$55/\$55	Deductible 80/20	\$4,000/\$8,000	\$5,000/\$10,000
PPO8	\$55/\$55	Deductible 100%	\$5,000/\$10,000	\$5,000/\$10,000
PPO9	\$65/\$65	Deductible 100%	\$6,000/\$12,000	\$6,000/\$12,000
EPO Medical Plans (UMR)				
EPO3	\$40/\$55	\$1,000	\$0	\$5,000/\$10,000

EPO4	\$45/\$60	\$1,500	\$0	\$5,500/\$11,000
EPO5	\$50/\$65	\$2,500	\$0	\$6,000/\$12,000
EPO6	\$55/\$70	\$3,000	\$0	\$6,500/\$13,000
EPO7	\$65/\$80	\$3,500	\$0	\$7,000/\$14,000
High Deductible Health Plans (UMR)				
HDHP2	Deductible 80/20	Deductible 80/20	\$2,000/\$4,000 (Non-Embedded)	\$4,000/\$8,000
HDHP25	Deductible 80/20	Deductible 80/20	\$2,500/\$5,000 (Non-Embedded)	\$4,500/\$9,000
HD2800	Deductible 80/20	Deductible 80/20	\$2,800/\$5,600 (Non-Embedded)	\$5,000/\$10,000
HDHP3	Deductible 80/20	Deductible 80/20	\$3,000/\$6,000 (Non-Embedded)	\$5,000/\$10,000
HD3500	Deductible 80/20	Deductible 80/20	\$3,500/\$7,000	\$5,000/\$10,000
HDHP4	Deductible 80/20	Deductible 80/20	\$4,000/\$8,000	\$5,000/\$10,000
HDHP5	Deductible 100%	Deductible 100%	\$5,000/\$10,000	\$5,000/\$10,000
HDHP6	Deductible 100%	Deductible 100%	\$6,000/\$12,000	\$6,000/\$12,000
Surest Medical Plans (UHC)				
Surest 5	\$15 - \$100/\$15 - \$100	\$200 - \$3,000	\$0	\$5,000/\$10,000
Surest 7	\$45 - \$155/\$45 - \$155	\$400 - \$5,500	\$0	\$7,000/\$14,000
Surest 9	\$45 - \$155/\$45 - \$155	\$400 - \$5,500	\$0	\$9,000/\$18,000
Dental Plans (Delta Dental of Colorado)				
Plan A \$2,000 annual benefit maximum/ \$2,000 Ortho lifetime maximum (includes adult ortho)				
Plan B \$1,500 annual benefit maximum/ \$1,500 Ortho lifetime maximum (child only)				
Plan C \$1,500 annual benefit maximum/ No Ortho				
Vision Plans (UMR & VSP)				
Plan A (UMR) 12/24/24 \$150 frames, no network				
Plan B (VSP) 12/12/24, \$160 frames, \$15 copay at VSP providers				
Plan C (VSP) 12/12/12, \$175 frames, \$10 copay at VSP providers				
Life Insurance Plans (The Standard Insurance Company)				
Basic Group Life (Life A) Volume \$20k min to \$450k max (Employer Paid)				
Dependent Group Life (Dep Life A) Volume \$5k Spouse, \$2k Child (Employer Paid)				
Voluntary Life (Supp Life) Volume \$500k max Employee, \$250k max Spouse, \$20k max Child				



CEBT BENEFIT & ADMINISTRATIVE CHANGES

(Effective January 1, 2026)

CEBT Plans

The following CEBT plans will be new plan options available, **effective January 1, 2026**:

Plan Name	PCP / Specialist Copay	Deductible (Individual / Family)	Out-Of-Pocket Max (Individual / Family)
EPO Select 2	PCP \$0 (T1) / \$100 (T2) Spec \$100 (T1) / \$200 (T2)	N/A	Ind \$5,000 Fam \$10,000 (T1) Ind \$10,000 Fam \$20,000 (T2)
EPO Select 3	PCP \$0 (T1) / \$125 (T2) Spec \$150 (T1) / \$250 (T2)	N/A	Ind \$6,000 Fam \$12,000 (T1) Ind \$10,000 Fam \$20,000 (T2)

July 1, 2025, Plan Change Reminders

UPDATED | Telemedicine (CEBT HDHP Plans Only)—The HDHP telehealth safe harbor was permanently extended as part of the Budget Reconciliation Act on July 4. This resulted in services through Teladoc and the CEBT Health & Wellness Centers waiving cost share for members on CEBT high-deductible health plans (HDHP).

Lantern Infusion Care—A site-of-care management program for infusion therapy through Lantern will be available for those enrolled in the CEBT PPO, EPO, HD, and Surest plans. This program allows for lower negotiated rates on infusions either in-home or at ambulatory infusion centers, providing members access to the most appropriate site of care with no member cost share on the PPO, EPO, and Surest plans and after deductible on HDHP plans. Being treated outside of a hospital setting, members will have access to personalized support from a clinical care team to educate and guide them during their infusion therapy journey.

PrudentRx Specialty Drug Cost Savings Program—PrudentRx is a copay assistance program designed to help with the out-of-pocket costs of specialty medications under Caremark's prescription drug benefits on the CEBT PPO and EPO plans. Through this program, members will have access to manufacturer copay assistance programs, reducing the out-of-pocket costs to \$0 for certain eligible specialty drugs.



WTW & CEBT COMMISSION SCHEDULE

Below is a schedule of our commission compensation from your Employee Benefits Placement. *You may not have all the products listed.*

- CEBT Medical, Dental and Vision are based on the number of employees covered by the medical plan, according to the following scale. If no medical plan exists, the dental or vision plans will be used to determine the commission scale.

# OF COVERED EMPLOYEES	COMMISSION %
001 – 099	3.4 %
100 – 249	2.9 %
250 – 499	2.4 %
500 – 999	1.9 %
1,000 +	1.4 %

- CEBT Employer Paid Life Insurance 3%
- CEBT Voluntary Life Insurance 10%
- Special District Association Disability program
Long & Short Term 9%
- CEBT Small Group Disability program commission is based on the following scale:

LONG TERM	
Annual Premium	
First \$15,000 (\$0 - \$15,000)	15 %
Next \$10,000 (\$15,001 - \$25,000)	10 %
Next \$25,000 (\$25,001 - \$50,000)	5 %
Amount over \$50,000	1 %
SHORT TERM	
Annual Premium	
First \$2,000 (\$0 - \$2,000)	15 %
Next \$8,000 (\$2,001 - \$10,000)	10 %
Next \$15,000 (\$10,001 - \$25,000)	6 %
Next \$25,000 (\$25,001 - \$50,000)	4 %
Next \$50,000 (\$50,001 - \$100,000)	2 %
Next \$150,000 (\$100,001 - \$250,000)	1 %
Amount over \$250,000	0.5 %

If you have any questions or concerns regarding our compensation, please don't hesitate to call us.



Health & Benefits Brokerage Terms, Conditions & Disclosures

Your decision to purchase insurance coverages, products, and/or services through a WTW company is subject to the following terms and conditions (the “**Brokerage Terms**”).

1. Brokerage Terms and Conditions

- 1.1. The services we provide to you will rely in significant part on the facts, information and direction provided by you or your authorized representatives. You must provide us with complete and accurate information regarding your loss experience, risk exposures, and changes in the analysis or scope of your risk exposures and any other information reasonably requested by us or insurers. It is important that you advise us of any changes in your business operations that may affect our services or your insurance coverages. Therefore, all information which is material to your coverage requirements or which might influence insurers in deciding to accept your business, finalizing the terms to apply and/or the cost of cover, or deciding to pay a claim, must be disclosed. Failure to make full disclosure of material facts might potentially allow insurers to avoid liability for a particular claim or to void the policy. This duty of disclosure applies equally at renewal or modification of your existing coverage and upon placement of new lines of coverage. You agree that WTW will not be responsible for any consequences arising from any delayed, inaccurate or incomplete information.
- 1.2. An insurer quote is an offer to provide coverage. Offers can be modified or withdrawn prior to your acceptance through your order to bind coverage. The quote itself is not a legally binding commitment or a confirmation of actual coverage. Should you choose to bind coverage, we will secure a formal commitment typically in the form of a binder on a form issued or approved by the insurer(s) at issue. The quotes we will provide to you are based upon the information that you have provided to us. If you discover that previously submitted information is inaccurate or incomplete, please advise us immediately so that we can attempt to revalidate terms with insurers.
- 1.3. At the time of binding, we review the financial soundness of the insurers we recommend to provide your coverages based on publicly available information, including that produced by well-recognized rating agencies. Upon request, we will provide you with our analysis of such insurers. We do not guarantee or warrant the solvency of any insurer or any intermediary that we may use to place your coverage.
- 1.4. If you have a multi-year policy, it is important that you understand the limitations associated with the coverage options and the possibility that the financial strength of the insurer may change throughout the term of the policy. We recommend that you review the insurer's ratings for any downgrades during the term of this multi-year policy.
- 1.5. The final decisions with respect to all matters relating to your insurance coverages, risk management, and loss control needs and activities are yours. We will procure the insurance coverage chosen by you, including the limits you choose, prepare or forward insurance binders, if applicable, and review and transmit policies to you.
- 1.6. We will review all binders, policies and endorsements to confirm their accuracy and conformity to negotiated specifications and your instructions and advise you of any errors in, or recommended changes to, such documents. You agree that you will also review all such documents and promptly advise us of any questions you have or of any document or provision which you believe may not be in accordance with your instructions as soon as possible, and in no event longer than two weeks, after you receive them. Your coverage is defined by the terms and conditions detailed in your insurance policies and endorsements. Your review of these documents, and any review you may seek from outside legal counsel or insurance consultants, is expected and essential.
- 1.7. You must timely and properly report all claims in accordance with your insurance policies. You agree that we are not responsible for reporting claims on your behalf. Failure to timely and properly report a claim may jeopardize coverage for the claim. In addition, you should retain copies of all insurance policies and coverage documents as well as claims-reporting instructions after termination of the policies because in some cases you may need to report claims after termination of a policy.
- 1.8. Our compensation may be revised if you request a change in the coverages and/or services we provide under the SOW or these Brokerage Terms and we enter into a written agreement documenting any change in coverages, services and compensation. If we are compensated by commissions paid by insurers, we will be entitled to retain the commissions for new coverages, revised coverages, or other material change in coverages.



- 1.9. Unless otherwise agreed in writing, in the event of termination, we will be entitled to receive and retain any commissions payable under the terms of our commission agreements with the insurers in relation to policies placed by us, whether or not the commissions have been received by us.
- 1.10. Our obligation to render services to you ceases on: (a) the effective date of termination of the SOW, or (b) if you have not entered into a SOW, the earlier of: (i) 60 days prior written notice by either party terminating the services, or (ii) with respect to any coverage subject to these Brokerage Terms, the effective date of a change in your broker of record for that coverage (the “**Termination Date**”). Nevertheless, we will take reasonable steps to assist in the orderly transition of matters to you or to a new insurance broker. Claims and premium or other adjustments may arise after the Termination Date, and we have no responsibility to handle these things after our relationship ends. Such items are normally handled by the insurance broker serving you at the time the claim or adjustment arises. However, we will consider providing such services after the Termination Date for mutually agreed additional compensation. Nevertheless, we will process all remaining deposit premium installments on the policy(ies) in effect on the Termination Date.
- 1.11. The insurance market is complex, and there could be other relationships which are not described in this document which might create conflicts of interest. If a conflict arises for which there is no practicable way of complying with this commitment, we will promptly inform you and withdraw from the engagement, unless you wish us to continue to provide the services and provide your written consent. Please let us know in writing if you have concerns or we will assume that you understand and consent to our providing our services pursuant to these Brokerage Terms.
- 1.12. If we are assisting you with stop loss coverage, you understand and agree that we are acting as an independent consultant/broker in assisting you with the placement of stop loss coverage. You further agree that our role is limited to assistance in resolution of broad issues or systemic disputes between you and your selected carrier relative to dissatisfaction with a carrier's products or services, including processing of claims, delayed payment of claims, missing/incorrect data feeds, and gaps or omissions between any final proposal document and implemented coverage. We are not able to provide an opinion on whether any particular complete or partial claim denial, is appropriate. Our role relative to any specific claim disputes would be limited to facilitation of a discussion between the stop loss carrier, medical/prescription drug administrator, and you to outline the issues and identify next steps and responsible parties. For avoidance of doubt, facilitation of specific claim disputes among the parties is not included in our services, unless specifically outlined in a separate statement of work and scope of services. If you would like us to perform that function, please let us know and we will work with you to determine the scope and fees for such work.

2. Brokerage Disclosures

- 2.1. If a WTW affiliate or office located outside of the United States or Canada serves as an intermediary in the placement of your coverages, it will also earn and retain compensation for providing those services which compensation may not be included in the fee.
- 2.2. To the extent WTW is compensated by commissions paid to us by insurers, they will be earned for the entire policy period at the time we place policies for you. We will be paid the commission percentage stated for the placement of your insurance as indicated and will receive the same commission percentage for all subsequent renewals of this policy unless a different commission percentage is disclosed to you, or unless the insurer changes its commission rates, in which case the new commission rate will be disclosed to you before placement of the policy.
- 2.3. The compensation that will be paid to WTW will vary based on the insurance contract it sells. Depending on the insurer and insurance contract you select, compensation may be paid by the insurer selling the insurance contract or by another third party. Such compensation may be contingent and may vary depending on a number of factors, including the insurance contract and insurer you select. In some cases, other factors such as the volume of business WTW provides to the insurer or the profitability of insurance contracts WTW provides to the insurer also may affect compensation. WTW may accept this compensation in locations where it is legally permissible and meets standards and controls to address conflicts of interest. Whether or how much insurers may pay in contingent compensation does not play any role in WTW's placement recommendations on behalf of its clients. WTW will decline to accept contingent compensation from an insurer if such compensation cannot be attributed or allocated by the insurer to a particular client. If you prefer that we not accept contingent compensation related to your policy, please notify us in writing and we will request that your insurer(s) exclude your business from their contingent payment calculations.
- 2.4. Upon request, WTW will provide you with additional information about the compensation WTW expects to receive based in whole or in part on your purchase of insurance, and (if applicable) the compensation expected to be received based in whole or in part on any alternative quotes presented to you.



- 2.5. WTW may place your insurance or other business with members of a panel of insurers or other vendors. WTW develops panels of insurers and vendors in certain market segments. Participating insurers and vendors are reviewed on a variety of factors. Commission or fee rates on panel placements may be higher than rates paid on business placed outside of the panel process. WTW discloses its commission rates to clients on quotes obtained through the panel process prior to binding the coverage. In some instances, insurers or vendors pay an administration or management fee to participate in the panel process or for additional reporting. In some instances, WTW may earn a referral fee for referring your business to certain vendors.
- 2.6. In some cases, the use of a wholesale broker may be beneficial to you. We will not directly or indirectly place or renew your insurance business through a wholesale broker unless we first disclose to you in writing any compensation we or our corporate parents, subsidiaries or affiliates will receive as a result. If wholesalers, underwriting managers or managing general agents have a role in providing insurance products and services to you, they will also earn and retain compensation for their role in providing those products and services. If any such parties are corporate parents, subsidiaries or affiliates of ours, any compensation we or our corporate parents, subsidiaries or affiliates will receive will be included in the total compensation we disclose to you. If such parties are not affiliated with us, and if you desire more information regarding the compensation those parties will receive, please contact us and we will assist you in obtaining this information.
- 2.7. Commission schedules and other compensation arrangements related to our services on your behalf may change over time and may not always be congruent with your specific policy period. WTW will provide you with accurate information to the best of our knowledge when information is presented to you, but it is possible that compensation arrangements may change over time. We will update you on any changes to our compensation prior to your renewal and will do so at any time upon your request.
- 2.8. As an insurance intermediary, we normally act for you. However, we or our corporate parents, subsidiaries or affiliates may also provide services to insurers for which we may earn compensation. These services may include, for example, acting as a managing general agent, program manager or in other similar capacities which give us binding authority enabling us to accept business on their behalf and immediately provide coverage for a risk or providing third party administration and other services to insurers. Contracts with these insurers may grant us certain rights or create certain obligations regarding the marketing of insurance by the insurers. When we place your insurance business in such a situation as we will receive compensation related to these services from an insurer, we will inform you and disclose that we may receive compensation. In addition, these services may include providing services to insurers as a client. For example, we or they may provide consulting, brokerage, outsourced administration or reinsurance services to insurer clients. In such cases we or they will be compensated, separately for the services provided to those insurer clients. Some of these insurer clients may happen to be insurers with whom we place your insurance coverages. The services provided to you and the services provided to our insurer clients are separate and any compensation earned for the services provided to insurer clients are separate from and in addition to the compensation we earn for the services we provide you under these Brokerage Terms.
- 2.9. We are members of a major international group of companies. In addition to the commissions received by us from insurers for placement of your insurance coverages, other parties, such as excess and surplus lines brokers, wholesale brokers, reinsurance intermediaries, underwriting managers and similar parties (some of which may be owned in whole or in part by our corporate parents or affiliates), may earn and retain usual and customary commissions for their role in providing insurance products or services to you under their separate contracts with insurers or reinsurers.
- 2.10. To comply with applicable anti-money laundering regulations there are times when we may ask clients to confirm (or reconfirm) their identity. We may need to do this at the time you become a client or have been one for some time or for example, when checking details on proposal forms and transferring claims payments. This information may be shared with other subsidiaries of WTW PLC and where we deem necessary with regulatory or law enforcement bodies. Please note that we are prohibited from disclosing to you any report we may make based on knowledge or suspicion of money laundering, including the fact that such a report has been made.

We have systems that protect our clients and ourselves against fraud and other crime and we may utilize the services of third parties in order to identify and verify clients. Client information can be used to prevent crime and trace those responsible. We may check your details against financial crime databanks. If false or inaccurate information is provided, we may be obliged to pass such details to relevant regulatory agencies that may use this information.

3. Disclosures only applicable in the United States.



- 3.1. The Consolidated Appropriations Act, 2021 (CAA) amends ERISA by requiring brokers and consultants to disclose both direct and indirect compensation received in relation to services provided to the group health plan. In general, direct compensation received by us is any fee you pay to us using plan assets and indirect compensation is generally any other compensation we receive in connection with our services to the plan as your broker or consultant. The description of our services and our compensation (direct, indirect, or other compensation) we receive in connection with the services we provide to you can be found in one or all of the following documents, as applicable to our arrangement: Master Services Agreement/Terms and Conditions, Statement(s) of Work, Brokerage Terms, Conditions and Disclosures Document, Additional Insurance Terms & Disclosure Document and/or a stand-alone Compensation Disclosure Document. For additional information regarding the above disclosure requirements, please see ERISA Section 408(b)(2)(B).
- 3.2. WTW and its employees may receive indirect compensation from plan vendors and service providers (such as insurers or third party administrators) that is not in connection with any particular client. This incidental compensation includes items such as promotional and holiday gifts, meals, tickets to a sporting or entertainment event, or expense reimbursement in connection with educational meetings, client workshops or events, or marketing or advertising initiatives, including services for identifying prospective clients. Plan vendors and service providers may also pay or reimburse WTW for the costs associated with education or training events that may be attended by WTW employees and WTW-sponsored conferences and events. Based upon historical data and on a per client basis, WTW estimates the value of the above compensation is less than \$100 per client annually.
- 3.3. If and to the extent that any portion of WTW's compensation is to be paid by or on behalf of any employee health or other welfare benefit plan ("Plan"), including commissions derived from Plan assets, then you will secure the approval of the applicable Plan fiduciaries for such portion of our compensation. You, and if applicable, the Plan fiduciaries, and not WTW, will determine whether any payment utilizing, or deriving from, Plan assets is appropriate. Based on historical market data, we estimate that our commissions may range from 0% to 20% of premium depending on lines of coverages selected, the insurer selected, and geographical location. Based on historical market data, we estimate that directed fees we may receive from insurers/third party administrators in connection with your self-funded plans may range between \$0 and \$10 per employee per month or between 0% and 5% of monthly fees. Refined estimates of the amounts we might earn as described in this paragraph will be discussed with you and disclosed to you prior to placement.
- 3.4. WTW will provide details concerning its charges to enable you, and if applicable, the Plan fiduciaries to make such determinations, but any information that WTW provides to you with its invoices or otherwise should not be construed as advice regarding the appropriate use of Plan assets. You, and if applicable, the Plan fiduciaries are encouraged to consult with legal counsel regarding such matters. Unless you tell us otherwise, in providing our services we will assume that the employee welfare benefits you provide to your employees and with respect to which we provide services have been wrapped into a single Plan. To the extent that you or your Plan enter into an administrative services only contract with a third party administrator pursuant to which WTW receives a directed fee, you represent that all administrative fees are paid by you out of your general assets and will not be charged to the Plan.
- 3.5. As further explained in section 3.3, we may receive contingent compensation in relation to our brokerage services we provide to you. Based on historical market data, we estimate that our contingent compensation may range from 0% to 5% of the total premium placed for all lines of coverage.
- 3.6. We may also receive additional compensation from certain carriers depending on the line of business that we place for you. This additional compensation is distinct from contingent compensation and is additional compensation we receive in addition to the standard commission rate offered by carriers based upon pre-negotiated commission rates with carriers at a corporate level or in connection with the services we provide to you in section 3.5. Based upon historical market data, our additional compensation may be between 0% and 6% of the premium placed on particular lines of coverage and the carrier you choose. The amount of this compensation, if applicable, will be discussed with you and disclosed to you prior to placement.
- 3.7. WTW is not being engaged as a fiduciary or to provide investment advice and does not and will not perform or assume any fiduciary or trust responsibilities or liability in connection with the performance of the services. You agree that the services to be performed by WTW under an applicable Statement of Work are ministerial and not fiduciary in nature, that WTW has no discretionary authority or control with respect to the management or administration of your employee benefit plan(s) or any Plan assets, that WTW is not providing any advice with respect to products that may have an investment component, and that WTW's compensation has not been set at levels intended to compensate it for assuming fiduciary liability. You retain full responsibility for decisions to purchase or not purchase insurance policies, all claims for benefits against the Plan and any other discretionary decisions by the Plan or any fiduciary, trustee, Plan administrator, or Plan committee.



- 3.8. You agree that any enrollment or census data provided to WTW will be provided by you in your role as an employer. You agree that you are responsible for your own access to and use of employee data, and that all persons whom you direct or request WTW to share employee data with are authorized to receive the employee data.
- 3.9. In the event that you and/or any of the employee benefit plans sponsored by you need to enter into business associate agreements with WTW to satisfy the requirements of the Health Insurance Portability and Accountability Act, the regulations implementing that Act (the "Standards for Privacy of Individually Identifiable Health Information," codified at 45 C.F.R. parts 160 and 164), or any other similar law, the parties will execute an agreement in compliance with these requirements.
- 3.10. If any of our affiliates or subcontractors receive compensation related to these services on a transaction basis as that term is defined in ERISA Section 408(b)(2)(B), we will identify the affiliate and/or subcontractor receiving such compensation. This Agreement or your agreement with that affiliate or subcontractor will detail the services those entities are providing to you and their compensation.
- 3.11. The Texas Department of Insurance maintains a toll-free telephone number (1-800-252-3439) which you may call if you have complaints regarding fees charged by any insurance producer. You also may contact the Texas Department of Insurance at ConsumerProtection@tdi.state.tx.us. The Texas Department of Insurance's website is www.tdi.state.tx.us and its mailing address is P.O. Box 149104, Austin, TX 78714-9104.

4. General Terms and Conditions

- 4.1. **Taxes.** Any fees or rates quoted or estimated shall be exclusive of income tax or of any sales, ad valorem, value added tax or any similar tax unless such tax is required to be included pursuant to a statutory requirement. If required, WTW will add the relevant tax to the invoice, separately stated, and remit such tax to the appropriate authority.

- 4.2. **Our Responsibilities.** We shall provide the Services in a professional manner with reasonable skill and care and in accordance with all laws and regulations applicable to us. We will assign to the project team, members of our staff with adequate education, training and experience to perform the tasks assigned to them. We will use reasonable endeavors to meet any agreed timetable.

The work product we produce in the course of providing the services (the "Work Product") will not infringe any intellectual property right of any third party. Unless otherwise expressly agreed in writing, we do not accept any fiduciary or trust responsibilities or related liability in connection with the performance of the Services. We do not provide legal, accounting or tax advice.

- 4.3. **Your Responsibilities.** You will provide us, in a timely manner, with all documentation, information, access to your personnel, access to your premises (if applicable) and cooperation reasonably required to provide the services. Any delay or failure to provide such documentation, information, access to your personnel or cooperation may result in: (a) a revision to any agreed timetable; and (b) if we are required to perform any additional work as a result, additional fees being charged. We will rely on the documentation and information provided by you or your representatives and we do not take responsibility for verifying the accuracy or completeness of it. You may rely only upon our final Work Product and not on any drafts or oral statements made by us in the course of performing the Services.

You represent that you are in compliance, and will continue to comply, with all laws, rules, regulations or government authority guidance applicable to you. If WTW determines that the services WTW performs for you relate to operations or activities prohibited by or inconsistent with any applicable law, rule, regulation or government authority guidance, it reserves the right to immediately terminate these Brokerage Terms in its entirety and/or decline to provide certain services.

- 4.4. **Intellectual Property Rights and Work Product.** You shall retain ownership of all original data and materials provided to us by you or your representatives, and the intellectual property rights in that data and materials. You will have the right to use, reproduce and adapt the copies of the Work Product for internal purposes within your organization. We shall retain the intellectual property rights in the Work Product, and the skills, know-how and methodologies used or acquired by us during the course of providing any of the services.

The services, including the Work Product, are provided solely for the intended purpose, and may not be referenced or distributed to any other party without our prior written consent. You may distribute the Work Product to your affiliates, provided that you ensure that each such affiliate complies with the terms and conditions of these Brokerage Terms and any applicable Statement of Work, as if it were a party to them, and you remain responsible for such compliance.

You shall not refer to us or include any of the Work Product in any shareholder communication or in any offering materials (or fairness opinion provided by your professional advisers) prepared in connection with the public offering or private placement of any security, unless otherwise agreed in writing.

- 4.5. **Confidentiality and Data Privacy.** Each Party (the “**Recipient**”) shall protect all confidential information which the other Party (the “**Discloser**”) provides to it (whether orally, in writing or in any other form) (“**Confidential Information**”) using the same standards as the Recipient applies to its own comparable confidential information, but in no event less than reasonable measures. Confidential Information shall not include information that is: (a) already known to the Recipient at the time of disclosure; (b) in the public domain or publicly available; (c) provided to it by a third party who is under no such obligation of confidentiality; (d) independently developed by it; or (e) is required to be disclosed by court order, regulatory authority or other legal process, provided that prior to disclosing any Confidential Information, the Recipient shall, if permitted by law, notify, and cooperate with the Discloser, at Discloser’s expense, to lawfully limit and/or obtain appropriate protective orders with respect to such portion(s) of the Confidential Information which is the subject of any such required disclosure. Each Party may disclose Confidential Information to its legal advisers to protect its own legitimate interests or to comply with any legal or regulatory requirements.

In the course of providing the services, the Parties acknowledge that you may provide us with information about an identifiable individual or information which relates to a natural person and allows that person to be identified, including your customer or employee information (“**Personal Data**”). It is further acknowledged that we are a global business and that we may transmit your information, including Personal Data within our global network of offices to our affiliates and providers of IT outsourcing who will be subject to appropriate data protection standards. You represent that Willis Towers Watson is authorized to receive and process any such Personal Data and that you have obtained any necessary consents from third parties, including the individual to whom such Personal Data relates, that may be required for us to use the Personal Data for the purpose of providing the Services. Irrespective of where we receive or hold Personal Data on your behalf, we will take appropriate technical, physical and organizational/administrative measures to protect it against accidental or unlawful destruction or accidental loss or unauthorized alteration, disclosure or access. Each Party shall comply with the provisions and obligations imposed on it by applicable data privacy legislation and regulations.

You agree that we may maintain, process and transfer your Confidential Information and Personal Data to perform the services, and for other reasonable ancillary purposes, unless you instruct otherwise. We may retain such information and data as may be required by applicable law, regulation, or our record retention and business continuity policies and procedures.

In addition, you hereby grant us permission to use data we receive from you or your representatives in the course of the services for use in industry benchmarking studies, trend analyses and research. We may use the results of these studies, analyses and research for various purposes, including articles and studies for distribution to our other clients and prospects. Any such articles or studies will not disclose your participation or mention the inclusion of your information to any other party. Any findings from these studies that may show individual participant results will be on a blinded basis, and not attribute any finding to a specific participant.

4.6. **Limitation of Liability.**

(a) If the services do not conform to the requirements agreed between the Parties, you shall notify us promptly and we shall re-perform any non-conforming services at no additional charge or, at our option, refund the portion of the fees paid with respect to such non-conforming Services. The re-performance of the Services or refund of the applicable fees is intended to provide an adequate remedy for any failure on our part to adhere to the requirements agreed between the Parties for the performance of services. Whether or not such re-performance or refund would provide an adequate remedy for any loss or damage suffered by you or any third party, the aggregate liability taken together of Willis Towers Watson, our affiliates and our and their respective employees, directors, officers, agents and subcontractors (“**Related Persons**”) arising from or in any way connected with the services, whether in contract, tort (including, without limitation, negligence), or for breach of statutory duty or otherwise, shall not exceed in aggregate the greater of (i) \$250,000 or (ii) the total amount of the fees paid to us for the services provided pursuant to that Statement of Work during any 12-month period beginning with the commencement of that Statement of Work, unless otherwise agreed in writing. Notwithstanding the above, the foregoing shall not limit the liability of Willis Towers Watson or the Related Persons in the case of: (i) death or personal injury resulting from our or our Related Person’s negligence; (ii) willful misconduct; (iii) fraud; or (iv) other liability to the extent that the same may not be excluded or limited as a matter of law.

(b) In no event shall we or any of our Related Persons or affiliates be liable for any incidental, special, punitive, or consequential damages of any kind (including, without limitation, loss of income, loss of profits, or other pecuniary loss), except to the extent such liability may not be excluded as a matter of law.

(c) Where we are jointly liable to you with another party, we shall to the extent permitted by law only be liable for those losses that correspond directly with our share of responsibility for the losses in question.

- 4.7. **Third Parties.** For the avoidance of doubt, section 4.6 confers rights on the Related Persons which may be enforced by any of them. Otherwise, no person who is not a party to these Brokerage Terms shall have the right to enforce any of these terms. We accept no responsibility for any consequences arising from any third party relying on the Work Product. If we agree to provide the Work Product to a third party, you are responsible for ensuring that the third party is made aware of the fact that they are not entitled to rely upon it. You agree to reimburse us for all costs (including reasonable legal fees) that we incur in responding to any requests or demands from third parties, pursuant to legal process or otherwise, for data or information related to the services.
- 4.8. **Termination.** Except as may otherwise be agreed in an applicable Statement of Work or other written agreement, either Party may terminate these Brokerage Terms or any Statement of Work on 30 days' written notice to the other Party. We shall be entitled to be paid for services rendered up to the effective date of any such termination, and for expenses incurred. Any provision of these Brokerage Terms or any Statement of Work that would be reasonably intended to apply after termination will do so, including sections 4.4, 4.5, 4.6, 4.7, 4.12, and 4.13.
- 4.9. **Force Majeure.** Neither Party shall be liable for any delay or non-performance of its obligations arising under any Statement of Work caused by an event beyond its control (a "**Force Majeure Event**") provided that the Party affected gives prompt notice in writing to the other Party of such Force Majeure Event and uses all reasonable endeavors to continue to perform its obligations. Either Party may terminate any Statement of Work by written notice to the other with immediate effect if such Force Majeure Event continues for more than 3 months.
- 4.10. **Miscellaneous.** In respect of each project, these Brokerage Terms, together with the applicable Statement of Work, sets out the complete and exclusive statement of agreement and understanding between the Parties, which supersedes and excludes all prior or contemporaneous proposals, understandings, agreements or representations, whether oral or written, with respect to the subject matter of the Statement of Work in question. Any modifications of or amendments to these Brokerage Terms or a Statement of Work or a change to the services must be in writing and agreed by the Parties. Should any provisions of these Brokerage Terms or any provisions of a Statement of Work be declared void, illegal or otherwise unenforceable, the remainder shall survive unaffected.

Neither Party may assign or delegate any of its rights or obligations to any third party without the prior written consent of the other Party. Notwithstanding the foregoing, either Party may assign or delegate any of its rights and obligations to an affiliate. We reserve the right to employ subcontractors to assist in providing Services and to pass to them any information and materials they need to perform their work. Where we use affiliates or subcontractors to provide the Services, we will remain ultimately responsible for the provision of the Services.

Neither Party shall have any liability in respect of any statement (except in the case of fraud where the liability of each Party to the other shall be unlimited) made by such Party or on its behalf to the other Party which is not contained in these Brokerage Terms or in the applicable Statement of Work and each Party acknowledges that it has not entered into these Brokerage Terms or any Statement of Work, or will enter into a Statement of Work, in reliance on any representation by the other Party which is not contained in these Brokerage Terms or the applicable Statement of Work.

We do not tolerate unethical behavior either in our own activities or in those with whom we seek to do business. We will comply with applicable laws, regulations, and rules.

- 4.11. **Sanctions and Export Control.** Sanctions and export control laws from Canada, the EU, United States, and other government authorities prohibit companies, including WTW, from conducting business in certain jurisdictions or with certain individuals. The restrictions may differ based on your business activity, ownership structure, and the location or nationality of your employees. Please inform us of any insurance or service requirements you have which touch upon goods, countries, entities or individuals subject to any sanctions or export controls. We will comply with all applicable sanctions and export control laws, and we are not responsible for actions taken by third parties based on their own sanctions or export control constraints.
- 4.12. **Dispute Resolution.** The parties agree to work in good faith to resolve any disputes arising out of or in connection with the services provided under these Brokerage Terms. If a dispute cannot be resolved it will be submitted to non-binding mediation to be conducted by (in the US) Judicial Arbitration and Mediation Services (JAMS) or (in Canada) the National Mediation Rules of the ADR Institute of Canada then in force before either party pursues other remedies hereunder. If the mediation does not resolve the dispute and a party or both parties wish to pursue other remedies, the parties agree that their legal dispute will be resolved



without a jury trial and agree not to request or demand a jury trial. To the fullest extent permitted by applicable law, the parties hereby irrevocably waive any right they may have to demand a jury trial.

To the extent the foregoing jury trial waiver is not enforceable under the governing law, except as provided below, any dispute arising out of or in connection with these Brokerage Terms which the parties are unable to resolve between themselves or through mediation as provided above, will be resolved by binding arbitration in the state or province as provided for in Section 4.13 below, or other mutually agreed location, before a panel of three arbitrators in accordance with the (in the US) Commercial Arbitration Rules of the American Arbitration Association or (in Canada) the Canadian Arbitration Rules of the ICDR Canada. Under these circumstances, the arbitration proceeding will be the sole and exclusive means for resolving any dispute between the parties, except for any dispute involving the ownership or use of work product or intellectual property, provided that either party may seek an injunction or other equitable relief if such action is necessary to avoid irreparable damage or to preserve the status quo. Each party will have the right to select one of the arbitrators and the two arbitrators so selected will agree on the choice of the third arbitrator. Each party will bear the expenses of the arbitrator it selects and one-half of the expenses of the third arbitrator and other costs related to the arbitration. Judgment on the award rendered by the arbitrators will be final and binding and may be entered in any court having jurisdiction thereof. The arbitration proceeding will be confidential.

- 4.13. **Governing Law.** Any controversy, dispute or claim of any kind between the parties will be governed by and interpreted in accordance with the laws of the jurisdiction where the Willis Towers Watson office principally responsible for providing the services to you under the particular Statement of Work is located, without regard to any provisions governing conflicts of laws; provided that if such office is located outside of Canada or the US, the governing law will be that of (in the US) the State of New York or (in Canada) the Province of Ontario without regard to (as applicable) New York's or Ontario's provisions governing conflicts of laws.

5. Disclosures only applicable in Canada.

- 5.1. It is the express wish of the parties that these Brokerage Terms and any related documents be drawn up in and executed in English. Les parties souhaitent expressément que cette entente et tous les documents s'y rapportant soient rédigés et signés en anglais.

6. Inquiries and Complaints

- 6.1. Your satisfaction is important to us. If you have questions or complaints, please inform the person who handles your business or contact the head of our office. Alternatively, you may call toll free 1-866-704-5115.



Regional Renewal Meeting – January 2026 Renewal

Tuesday, August 12, 2025 – Eagle-Vail

Wednesday, August 13, 2025 – Glenwood Springs

wtw Contacts

Bobby Otte (Executive Contact)

bobby.otte@wtwco.com

303-803-9102

Emma Dahlin (Account Executive)

emma.dahlin@wtwco.com

720-974-2714

Lucy Hendricks (Account Specialist)

Lucy.hendricks@wtwco.com

303-221-1543



Agenda



CEBT Overview & Update



Benefit Enhancements & Changes



Rate Renewal



Electronic Renewals



Q & A



1980

Established as a Non-Profit Trust for Colorado public entities



450

450 employer groups
23k employees
37k total members



\$350 Million

- \$350 Million in annual premium contributions
- \$70 Million in assets



15+ Vendor Partnerships

- Wide variety of PPO, Copay, and HDHP plans
- 3 Dental
- 3 Vision
- Life Insurance
- Voluntary Life
- STD and LTD plans



Established

1980

- Formed in 1980 as a Not-for-profit C115 Governmental Health Benefit Trust
- Governed by a seven-member Board of Trustees selected from participating groups
- Spreads claims risk over a large base of members to stabilize health plan costs
- Spreads administrative/operating expense over a large base of members to lower the per member cost

MISSION STATEMENT

*Provide **quality** health benefit options at a **competitive cost** with **superior service** to eligible employer groups.*



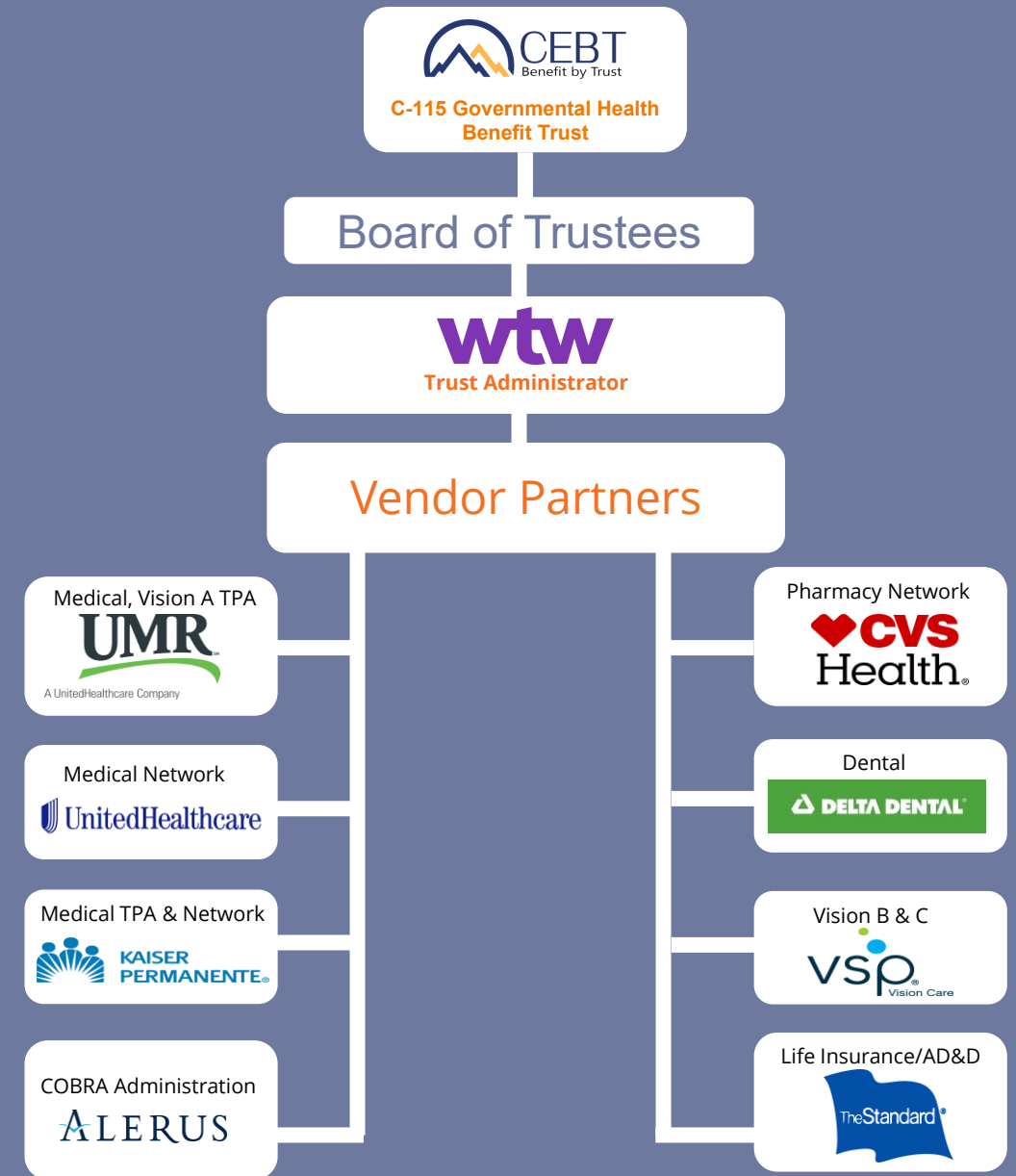
CEBT Financials

- **Reserves** for
 - Fully Funded Incurred But Not Reported (IBNR) reserve to cover claims lag
 - Plan Stabilization Reserve (PSR) to cover higher than expected future claims
- **Low and Consistent Rate Increases**
 - CEBT Overall
 - Single digit rate increases 19 of the past 21 years
 - SDA Pool increases have ranged 2% - 13.5% in the past 10 years, Avg 5.3%
 - SG Pool increases have ranged from 2% - 13.5% in the past 10 years, Avg 5.9%
- **“Excess” surplus** has been
 - Returned to member groups seven times in the last 20 years (2005, 2007, 2009, 2010, 2019, 2021, 2023)



Structure

- WTW acts as Trust Administrator
 - **Consulting**
 - Plan Design, Pricing, & Reserves
 - Reviewing Utilization and Trends
 - Oversight of vendors
 - **Administration**
 - Eligibility and Billing
 - Customer Service
 - Interaction with Vendors/TPAs
 - Information Technology
 - **Sales & Marketing**
- CEBT has partnered with many well-known vendors for the core benefit offerings



CEBT Board Updates

Welcome to new Board members!



Name	Position	Employer	Role
Misty Manchester	Board Chair	Health District of Northern Larimer County	HR Director
Angela Wurtsmith	Board Treasurer	Colorado Mountain College	Executive Director of Human Resources
Meredith Quarles	Board Secretary	Special District Association	Chief Operating Officer
Ed VanderTook	Board Trustee		Superintendent (Retired)
Terry Kimber	Board Trustee	Widefield School District 3	Chief Financial Officer
Dorothy Barnhart	Board Trustee	Thompson School District R-2J	Director of Benefits & Risk Management
Jennifer Manske	Board Trustee (Eff 7/1/25)	West Metro Fire Protection District	Human Resources Specialist
Megan Kunch	Trustee Intern (Eff 4/24/25)	Durango Fire Protection District	Human Resources Director
Lorraine Haywood	Trustee Emeritus	Health District of Northern Larimer County	Interim Executive Director
Bob Foster	Trustee Emeritus	Lewis Palmer School District #38	HR Director (Retired)

Agenda



CEBT Overview & Update



Benefit Enhancements & Changes



Rate Renewal



Electronic Renewals



Q & A

7/1/2025 Benefit Change Reminders

UPDATED | Telemedicine (CEBT HDHP Plans Only)—As of July 4, the HDHP telehealth safe harbor was permanently extended under the Budget Reconciliation Act. **Teladoc and CEBT Health & Wellness Centers** will continue to ***waive cost share*** for members on CEBT high-deductible health plans.

Lantern Infusion Care—A new infusion therapy program through Lantern is now available for those enrolled in the CEBT PPO, EPO, HD, and Surest plans. It offers lower-cost infusion therapy at home or in ambulatory centers. There's no cost share for PPO, EPO, and Surest members, and HDHP members have no cost share after deductible. Being treated outside of a hospital setting, members will have access to personalized support from a clinical care team to educate and guide them during their infusion therapy journey.

PrudentRx Specialty Drug Cost Savings Program—PrudentRx helps reduce out-of-pocket costs for specialty medications under Caremark for PPO and EPO members. Through this program, members will have access to manufacturer copay assistance programs, reducing the out-of-pocket costs to \$0 for certain *eligible specialty drugs*.

CEBT **VALUE** ADDED BENEFITS

Enhanced Benefits at NO additional cost



- CEBT Health & Wellness Centers



Healthcare **Bluebook**™

- Cost & Quality Transparency Tool



- Surgical Concierge Solution
- Infusion Care Program



- Employee Assistance Program (EAP)



- Comprehensive and Personalized Mental Health Care Platform



- Telemedicine



A UnitedHealthcare Company

- Cancer Resource Services
- Maternity Management Program
- TalkSpace – mental health



- Digital Disease Management Program



- Survivorship Continuation Benefit
- \$3,500 Adult Hearing Aid Benefit
- Wellness Plan Subsidy

Agenda



CEBT Overview & Update



Benefit Enhancements & Changes



Rate Renewal



Electronic Renewals



Q & A

Medical Industry Climate and Trends

- CEBT has outperformed market for many years with renewal increases that are consistently below industry medical trend and below commercial carrier benchmarks
- This year's higher rate renewal stems from similar themes to last year, with inflation playing a bigger role
 - ❖ Increase in plan usage
 - In person care rebounded following suppression during pandemic
 - Routine care visits led to detection of underlying issues
 - ❖ Large amount of claims between \$100K - \$750K that the Trust is liable for
 - Particularly for Cancer, Cardiac, and new drugs
 - ❖ **Inflationary pressure is pushing through hospital and provider systems**
- The cost pressures driving renewals are being felt across Colorado and the nation – CEBT is not alone
- CEBT is seeing signs of stabilization in overall claims activity
- CEBT remains well-positioned financially and in the benefits marketplace

CEBT Historical Rate Increases

- CEBT Overall Increases for the past 32 years
- Average = 7.5%

Historical Rate Increases											
27-Jul		23-Jul	4.50%	19-Jul	5.10%	15-Jul	7.40%	8-Jul	7.80%	Jul-00	15.00%
27-Jan		23-Jan	4.50%	19-Jan	6.50%	15-Jan	5.90%	7-Jul	8.30%	Jul-99	17.10%
26-Jul		22-Jul	2.50%	18-Jul	4.20%	14-Jul	5.20%	6-Jul	9.70%	Jul-98	8.50%
26-Jan		22-Jan	2.00%	18-Jan	5.70%	13-Jul	5.80%	5-Jul	4.20%	Jul-97	4.40%
25-Jul	13.60%	21-Jul	2.00%	17-Jul	6.20%	12-Jul	9.20%	4-Jul	5.60%	Jul-96	3.70%
25-Jan	11.20%	21-Jan	4.70%	17-Jan	4.10%	11-Jul	10.00%	3-Jul	17.40%	Jul-95	4.50%
24-Jul	8.50%	20-Jul	5.50%	16-Jul	4.10%	10-Jul	8.30%	2-Jul	18.00%	Jul-94	5.00%
24-Jan	5.00%	20-Jan	4.00%	16-Jan	7.00%	9-Jul	7.20%	1-Jul	28.80%	Jul-93	5.50%

SDA & SG Historical Rate Increases

- 10-year lookback
- The average for both pools remains below the industry medical trend (7-8%)
- This graph illustrates that, while the renewals we are experiencing now are higher than usual, you're starting from a much lower baseline—thanks to CEBT's strong long-term performance across both pools.

	SDA	Small Group
2016	4.00%	8.00%
2017	3.50%	3.50%
2018	5.50%	5.50%
2019	7.00%	7.00%
2020	3.50%	4.50%
2021	5.50%	5.50%
2022	2.00%	2.00%
2023	4.50%	4.50%
2024	3.50%	5.00%
2025	13.50%	13.50%
10 year avg	5.3%	5.9%

January 2026 Medical Renewal – CEBT Utilization

Projected for 12/31/2025	Claims	Contributions	Loss Ratio	L/R
Eleven months ended --> 5/31/2025	289,099,661	281,292,770		
Self-funded Claims >\$750k	(1,882,218)			
Less: Rx Rebates	(22,000,000)			
Self-Funded Plan Subtotal	265,217,443	281,292,770		94.3%
Plus: Kaiser Plans 5/1/2024-3/31/2025	17,564,759	21,025,175	83.5%	93.5%
Kaiser Claims >\$750k	-			93.5%
Remove termed groups	(3,223,640)	(2,303,419)	140.0%	93.2%
Plus: IBNR for newer groups	2,346,063			94.0%
Plus: Cost of CEBT Health Centers	4,147,634			95.3%
Adjusted Loss ratio for active groups	286,052,259	300,014,526	95.3%	
Projected change through 12/31/2025			0.00%	

January 2026 Medical Renewal – CEBT Utilization

12/31/2025 Projected Adjusted Loss Ratio			95.3%
Assumed Medical/Rx Trend	8.00%	X	1.080
Plan Administration Expense	6.60%		
Stop Loss Premium	1.90%		
Add for PSR and IBNR deficiency	1.25%		
Total admin, SL and reserve load	9.75%	/	0.9025
			114.10%
Overall rate increase for CEBT			14.10%

Adjustments to the rate increase

Other Revenue Sources	
Investment income of \$2,000,000	0.0
Benefit changes (none)	0%
	14.1%

Overall CEBT Rate Renewal	14.1%
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January 2026 Renewal - Medical Renewal Brackets

Medical Renewal Brackets

	<u>*Adjusted Loss Ratio</u>	<u>January 2026 Rate Adjustments</u>	
1	77.99% or lower	5.50%	
2	78% to 82.99%	8.00%	
3	83% to 87.99%	11.00%	
4	88% to 92.99%	13.50%	Small Group
5	93% to 97.99%	17.00%	SDA
6	98% to 102.99%	20.00%	
7	103% +	24.00%	

SDA Pool Medical Utilization

July 2024 - June 2025

MONTH	MEDICAL ENROLLMENT	CONTRIBUTIONS	PAID CLAIMS	RX CLAIMS	TOTAL PAID CLAIMS	LOSS RATIO	12 MONTH ROLLING LOSS RATIO
July 2024	3,012	\$ 3,813,557	\$ 3,940,322	\$ 815,285	\$ 4,755,607	124.7%	111.1%
August 2024	3,033	\$ 3,859,267	\$ 2,852,571	\$ 754,782	\$ 3,607,353	93.5%	110.6%
September 2024	3,098	\$ 3,940,688	\$ 3,076,829	\$ 746,832	\$ 3,823,661	97.0%	111.7%
October 2024	3,106	\$ 3,950,569	\$ 3,065,952	\$ 883,578	\$ 3,949,530	100.0%	110.0%
November 2024	3,133	\$ 3,999,860	\$ 4,267,318	\$ 852,580	\$ 5,119,897	128.0%	112.1%
December 2024	3,142	\$ 4,019,869	\$ 4,721,139	\$ 950,577	\$ 5,671,717	141.1%	115.5%
January 2025	2,993	\$ 4,319,238	\$ 3,639,009	\$ 856,864	\$ 4,495,873	104.1%	114.1%
February 2025	3,014	\$ 4,373,115	\$ 2,190,081	\$ 859,304	\$ 3,049,385	69.7%	110.8%
March 2025	3,023	\$ 4,359,403	\$ 6,056,927	\$ 922,501	\$ 6,979,428	160.1%	116.2%
April 2025	3,026	\$ 4,353,595	\$ 2,945,458	\$ 902,340	\$ 3,847,798	88.4%	111.8%
May 2025	3,034	\$ 4,374,949	\$ 3,852,555	\$ 925,626	\$ 4,778,180	109.2%	110.3%
June 2025	3,029	\$ 4,350,318	\$ 4,178,710	\$ 891,477	\$ 5,070,187	116.5%	110.9%
Grand Total		\$ 49,714,428	\$ 44,786,871	\$ 10,361,746	\$ 55,148,617	110.9%	
Total Claims > \$750k					(\$- 1,352,840)		
Net Total					\$ 53,795,777	108.2%	

CEBT Utilization and Loss Ratio Summary

Data from July 2024 through June 2025

For the January 2026 Rate Renewal

Group Name: Special District Association
Group Number: SDA

	Claims	Contributions	Loss Ratio	
CEBT Self-Funded Plans	\$ 55,148,617	\$ 49,714,428	110.9%	109.5%
Kaiser Plans	\$ 3,312,509	\$ 3,655,677	90.6%	
Health Center Operating Costs	\$ 668,020			
Gross Costs and Loss Ratio	\$ 59,129,147	\$ 53,370,105	110.8%	
Claims over \$750k	\$ (1,352,840)			
Initial Loss Ratio for Renewal	\$ 57,776,307	\$ 53,370,105	108.3%	7
Claims over \$100k to \$750k	\$ (8,911,832)			
Net Loss Ratio for Renewal*	\$ 48,864,475	\$ 53,370,105	91.6%	5
*Groups can only drop up to two categories from the Initial Loss Ratio category				

	Rate Category		Rate Increase
January 2026 Rate Increase by Loss Ratio Category	1	0.00% -- 77.99%	5.50%
	2	78.00% -- 82.99%	8.00%
	3	83.00% -- 87.99%	11.00%
	4	88.00% -- 92.99%	13.50%
	5	93.00% -- 97.99%	17.00%
	6	98.00% -- 102.99%	20.00%
	7	103.00% -- 0.00%	24.00%

Small Group Pool Medical Utilization

July 2024 - June 2025

MONTH	MEDICAL ENROLLMENT	CONTRIBUTIONS	PAID CLAIMS	RX CLAIMS	TOTAL PAID CLAIMS	LOSS RATIO	12 MONTH ROLLING LOSS RATIO
July 2024	2,665	\$ 3,126,941	\$ 2,985,176	\$ 525,202	\$ 3,510,379	112.3%	113.1%
August 2024	2,631	\$ 3,099,626	\$ 2,147,462	\$ 597,115	\$ 2,744,577	88.5%	112.3%
September 2024	2,632	\$ 3,087,755	\$ 3,067,819	\$ 675,190	\$ 3,743,009	121.2%	112.3%
October 2024	2,662	\$ 3,152,925	\$ 2,424,362	\$ 625,946	\$ 3,050,308	96.7%	108.9%
November 2024	2,670	\$ 3,127,899	\$ 2,530,583	\$ 593,889	\$ 3,124,472	99.9%	109.5%
December 2024	2,683	\$ 3,133,294	\$ 2,630,196	\$ 605,696	\$ 3,235,893	103.3%	107.7%
January 2025	2,647	\$ 3,325,158	\$ 3,019,174	\$ 601,564	\$ 3,620,738	108.9%	106.9%
February 2025	2,649	\$ 3,339,476	\$ 2,847,685	\$ 556,099	\$ 3,403,784	101.9%	105.0%
March 2025	2,683	\$ 3,390,999	\$ 2,416,965	\$ 574,177	\$ 2,991,142	88.2%	103.4%
April 2025	2,682	\$ 3,393,655	\$ 2,403,821	\$ 606,680	\$ 3,010,501	88.7%	100.3%
May 2025	2,688	\$ 3,415,296	\$ 2,228,299	\$ 625,814	\$ 2,854,113	83.6%	100.0%
June 2025	2,696	\$ 3,420,223	\$ 2,952,622	\$ 632,500	\$ 3,585,122	104.8%	99.6%
Grand Total		\$ 39,013,244	\$ 31,654,166	\$ 7,219,872	\$ 38,874,037	99.6%	
Total Claims > \$750k					\$ 0		
Net Total					\$ 38,874,037	99.6%	

CEBT Utilization and Loss Ratio Summary

Data from July 2024 through June 2025

For the January 2026 Rate Renewal

Group Name: Small Group
Group Number: AABB

	Claims	Contributions	Loss Ratio	
CEBT Self-Funded Plans	\$ 38,874,037	\$ 39,013,244	99.6%	98.0%
Kaiser Plans	\$ 639,663	\$ 1,315,848	48.6%	
Health Center Operating Costs	\$ 340,670			
Gross Costs and Loss Ratio	\$ 39,854,370	\$ 40,329,092	98.8%	
Claims over \$750k	\$ -			
Initial Loss Ratio for Renewal	\$ 39,854,370	\$ 40,329,092	98.8%	6
Claims over \$100k to \$750k	\$ (5,830,910)			
Net Loss Ratio for Renewal*	\$ 34,023,461	\$ 40,329,092	84.4%	4

*Groups can only drop up to two categories from the Initial Loss Ratio category

	Rate Category	Rate Increase
January 2026 Rate Increase by Loss Ratio Category	1 0.00% -- 77.99%	5.50%
	2 78.00% -- 82.99%	8.00%
	3 83.00% -- 87.99%	11.00%
	4 88.00% -- 92.99%	13.50%
	5 93.00% -- 97.99%	17.00%
	6 98.00% -- 102.99%	20.00%
	7 103.00% -- 0.00%	24.00%

January 2026 Renewal

Dental

- Groups with loss ratios of 78% or higher will receive increases ranging from 3 -15%
- **5% Increase** for SG and SDA

Vision

- No Change unless group has loss ratio of 103% or higher
- **No increase** for SG and SDA

HRP

- SDA - No Longer Required
- **Small Groups – No Longer Required**
- **HRP will automatically be dropped unless otherwise instructed by the group**
- ***If you keep the HRP plan, the rate will increase by the same percentage as major medical plans***

Life and AD&D

- No Change

Voluntary Life and AD&D

- No Change (unless member changes age bracket)

Agenda



CEBT Overview & Update



Benefit Enhancements & Changes



Rate Renewal



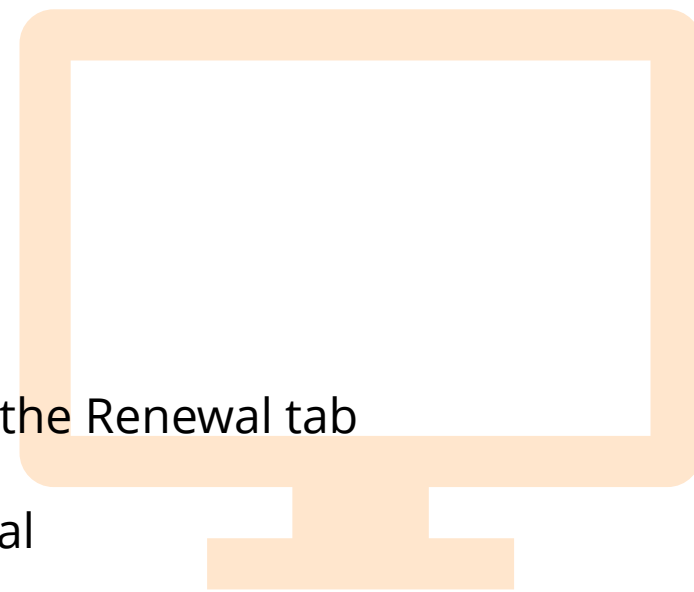
Electronic Renewals



Q & A

Electronic Renewals

- **Renew Online** – CEBT Portal Feature!
- CEBT Online Community Portal – Renewal Packet will be attached under the Renewal tab
- Click on **“Renew Online”** button when you are ready to complete renewal
- Click yes to attestation that you have reviewed contents of renewal packet and to continue with renewal choices
- Select Yes or No if you would like to make changes to the 2025 plan offerings
- If you select Yes to changing plan offerings, **please check the box next to all plans you intend to offer and/or uncheck any plans that you wish to remove for the next plan year.**
- Please return the signed rate sheet and plan selection form no later than **October 10th, 2025**



Questions?



wtw Contacts

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Thank You!



BOARD MEETING ACTION REPORT

Meeting Date: September 17, 2025

Prepared by: Erin Leach, People & Culture Manager

SUBJECT: Compensation and Pay Plan 2026

RECOMMENDED ACTION: None at this time.

SUMMARY:

Economic Indicators

1. **Consumer Price Index (CPI):** The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. CPI is used for salary increases to ensure employees' wages keep pace with inflation and maintain their purchasing power. It provides an objective benchmark for fair and predictable raises tied to the rising cost of goods and services. Using CPI also helps employers plan budgets and sustain competitive, equitable compensation.

There is no CPI calculated specifically for Eagle County, Colorado. However, regional data from the Denver-Aurora-Lakewood area, which includes Eagle County, can serve as a useful proxy.

Denver-Aurora-Lakewood Area CPI Overview (August 2025)

- **Core CPI (excluding food and energy): +2.9%**

2. **Employment Cost Index (ECI):** The Employment Cost Index (ECI) measures changes in the cost of labor, including wages and benefits, for private industry workers. While the Bureau of Labor Statistics (BLS) does not provide ECI data specifically for Eagle County, Colorado, the Mountain region—which encompasses Colorado—offers relevant benchmarks.

In the second quarter of 2025, compensation costs for civilian workers increased by 0.9 percent, seasonally adjusted, from March 2025 to June 2025. Over the year, total compensation rose **3.6 percent**, with wages and salaries increasing 3.6 percent and benefit costs rising 3.5 percent.

When the ECI rises, it signals that wages and benefits are increasing across the labor market. Employers raise salaries to remain competitive, retain experienced staff, and

prevent pay compression between current employees and new hires. Adjusting pay in line with the ECI also helps maintain morale and reflects overall labor cost trends.

3. **Cost of Living:** Economic Policy Institute (EPI) measures the income a family needs to attain a modest yet adequate standard of living. The budgets estimate community-specific costs for 10 family types (one or two adults with zero to four children) in all counties and metro areas in the United States. Compared with the federal poverty line and the Supplemental Poverty Measure, EPI's family budgets provide a more accurate and complete measure of economic security in America.

Economic Policy Institute Family Budget Calculator, 2024 – Eagle County, CO

	1 Adult, 0 Children	2 Adults, 2 Children
Housing	\$1,572	\$2,319
Food	\$426	\$1,231
Childcare	\$0	\$1,945
Transportation	\$1,334	\$1,781
Health Care	\$494	\$1,586
Other Necessities	\$672	\$1,194
Taxes	\$1,012	\$2,005
Monthly Total	\$5,510	\$12,061
Annual Total	\$66,121	\$144,733

After evaluating our current full-time staff salaries and wages (regardless of exempt status), 17 out of 31, or 54.8% of full-time staff members earn below the Economic Policy Institute's (EPI) total for annual expenses for a single adult without children (\$66,121 annually). Several of these staff members also have children and dependents, meaning their household expenses are significantly higher—according to EPI, a family of four in Eagle County would need \$144,733 annually to cover housing, food, childcare, transportation, healthcare, taxes, and other necessities.

Ranking most expensive cities:

As of 2025, Eagle, Colorado, experienced a notable increase in its cost of living, reflecting a broader trend of rising expenses in the region.

- **National Comparison:** Eagle's cost of living is approximately **58% higher** than the national average; ranked 160th out of 6,011 cities in the U.S. for cost of living. (2024 – 37% above national average; ranked 391/6,049 cities in the US cost of living.)
- **State Comparison:** Within Colorado, Eagle ranks as the 5th most expensive city, with a cost of living 44% above the state average (2024 – ranked 7/83 cities in Colorado)
- **Housing Costs:** Housing is a significant contributor to Eagle's high cost of living, with an index of **205**, compared to the national average of 100.

Trends and Projections

The increase in Eagle's cost of living is primarily driven by escalating housing expenses, which have outpaced national averages. This trend is expected to continue, potentially affecting the city's rankings in future assessments.

4. **Minimum Wage:** The minimum wage in the State of Colorado **grew 2.71%** from 2024 (\$14.42/hour) to 2025 (\$14.81/hour). The tentative 2026 minimum wage in the State of Colorado is projected to increase to \$15.16/hour, a **2.7% increase** and Denver will increase their minimum wage tentatively **2.7%** to \$19.29/hour from \$18.29/hour (2025).

Given the rising cost of living in Eagle County, Mountain Recreation staff recommends a 5% salary increase for 2026. Eagle County's cost of living is approximately 58% above the national average and 44% above the state average, with housing costs driving much of this increase. While the Consumer Price Index (CPI) for the Denver-Aurora-Lakewood area rose 2.9% and the Employment Cost Index (ECI) for the Mountain region increased 3.6%, these measures do not fully capture the extreme local cost pressures. A 5% adjustment ensures employees maintain purchasing power, supports retention in a competitive labor market, and aligns salaries with the financial realities of living and working in Eagle County.

RECOMMENDED ACTION: **None at this time.**

POLICY ISSUE: **N/A**

FINANCIAL CONSIDERATIONS:

☒ Budgeted item

☐ Non-Budgeted Item

Line item:

☐ Not applicable

Amount:

ATTACHMENTS:



2026 MOUNTAIN RECREATION PAY RANGES

PART-TIME & SEASONAL

2026 PART-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 50 Concessions Attendant Party Host Scorekeeper Facility Attendant Recreation Attendant Outdoor Recreation Guide-in-Training Aquatics Guard-in-Training Pool Attendant Outdoor Recreation Assistant Overnight Guide Outdoor Recreation Lead Overnight Guide	\$16.28	\$20.34	\$24.41
Salary Grade 60 Anti-Gravity Center Coach Child Watch Attendant Housekeeper Parkour Coach	\$17.32	\$21.64	\$25.97
Salary Grade 70 Assistant Swim Coach Day Camp Counselor Front Desk Attendant Gymnastics Coach I Maintenance Technician Program Instructor I	\$18.49	\$23.11	\$27.73
Salary Grade 80 Lifeguard I Outdoor Recreation Program Instructor Water Safety Instructor	\$19.71	\$24.65	\$29.58
Salary Grade 90 Gymnastics Coach II Lead Day Camp Counselor Lifeguard II Outdoor Recreation Lead Program Instructor Program Instructor II Sports Site Supervisor Supervisor on Duty Swim Coach	\$21.50	\$26.87	\$32.24
Salary Grade 100 Day Camp Director Head Lifeguard Head Swim Coach Ice Rink Maintenance Technician Pool Maintenance Technician	\$22.34	\$27.93	\$33.52
Salary Grade 110 Outdoor Recreation Coordinator (Seasonal) Maintenance Coorinator (Seasonal) Aquatics Coordinator (Seasonal) Day Camp Coordinator (Seasonal)	\$25.43	\$31.80	\$38.16
Other Instructors & Adult Officials	Varies (Per Piece)		
	Non-Certified	Certified	
Youth Sports Official (rate depends on sport and certifications)*	\$25.00	\$42.50	
Youth Basketball, Soccer, Softball, Volleyball (60 min games)	\$25.00	\$30.00	
Youth Baseball (90 minute games)	\$37.50	\$42.50	
Adult Sports Official (rate depends on sport and certifications)*	\$35.00	\$65.00	
Adult Basketball, Soccer Softball (60 min)	\$35.00	\$40.00	
Adult Hockey (75 min)	\$65.00	\$65.00	
Ice Skate Instructor	\$25.00	\$35.00	
Fitness Instructor	\$25.00	\$35.00	
Personal Trainer - Certified Only	NA	\$27.00	



2026 MOUNTAIN RECREATION PAY RANGES

FULL-TIME

2026 FULL-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 100 - Non-Exempt	\$51,264	\$64,081	\$76,896
Aquatics Specialist	\$24.65	\$30.81	\$36.97
Lead Housekeeper			
Head Gymnastics Coach			
Lead Maintenance Technician			
Salary Grade 110 - Non-Exempt/Exempt	\$57,902	\$72,378	\$86,854
Administration Coordinator	\$27.84	\$34.80	\$41.76
Facilities Coordinator			
Maintenance Coordinator			
Marketing & Community Engagement Coordinator			
Recreation Coordinator			
Salary Grade 120 - Exempt	\$71,012	\$88,766	\$106,519
Facilities Supervisor	\$34.14	\$42.68	\$51.21
Maintenance Supervisor			
Recreation Supervisor			
Salary Grade 130 - Exempt	\$79,130	\$98,912	\$118,695
Grade Placeholder	\$38.04	\$47.55	\$57.06
Salary Grade 140 - Exempt	\$89,340	\$111,675	\$134,010
People & Culture Manager	\$42.95	\$53.69	\$64.43
Marketing & Community Engagement Manager			
Finance Manager			
Salary Grade 150 - Exempt	\$96,074	\$120,092	\$144,110
Superintendent Recreation Facilities	\$46.19	\$57.74	\$69.28
Superintendent Recreation Programs			



BOARD MEETING ACTION REPORT

Meeting Date: September 17, 2025

Prepared by: Ture Nycum, Executive Director

SUBJECT: Discuss Proposed 2026 Field Rental Rates

RECOMMENDED ACTION: Staff requests direction on how to move forward with Field Rental Rate changes.

BACKGROUND

At the June 2025 Board Business Meeting, Field Rental Rates were discussed and a proposed increase to \$50 per hour per field was the favored rental rate. This is up from our current Field Rental Rate of \$17 per hour per field. After meeting with several of the impacted user groups, staff would like to have continued discussions on Field Rental rates for 2026 and beyond.

RECOMMENDED ACTION: Staff requests direction on how to move forward with Field Rental Rate changes.

POLICY ISSUE: N/A

FINANCIAL CONSIDERATIONS:

☒ Budgeted item

☐ Non-Budgeted Item

Line item:

☐ Not applicable

Amount:

ATTACHMENTS:

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2024					August 31, 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	184,245	13,946			198,191
CSIP - CSIP Liquid 4.34%	1,653,192		2,205,497		3,858,689	4,001,573		2,205,497		6,207,069
Alpine MM - 4.00%	107,529				107,529	210,931				210,931
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	11,270				11,270
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	6,687,164	13,946	2,205,497	-	8,906,607
Due From County Treasurer	20,292				20,292	-				-
Accounts Receivable	104,662				104,662	78,571				78,571
Property Tax Receivable	4,653,658				4,653,658	102,724				102,724
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				21,544,810	21,544,810
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	7,129,408	13,946	2,205,497	13,264,073	22,612,924

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2024					August 31, 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	146,197				146,197
Gift card liabilities	1,039				1,039	942				942
Payroll Liabilities	100,234				100,234	91,816				91,816
401A (SS Replacement)	-				-					-
457 Retirement	-				-					-
HSA ER contributions	-				-	1,144				1,144
Deferred Revenue	167,962				167,962	130,127				130,127
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	370,227	-	-	110,796	481,024
Deferred property taxes revenue	4,653,658			-	4,653,658	102,724			-	102,724
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	-			13,253,415	13,253,415
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	4,810,008			(100,138)	4,709,869
Total Equity	4,504,972	13,946	2,205,497	13,150,517	19,874,932	6,585,182	13,946	2,205,497	13,153,277	21,957,902
Total Liabilities, Deferred Inflows and Net Assets	9,833,184	13,946	2,205,497	13,281,161	25,333,788	7,129,407	13,946	2,205,497	13,264,073	22,612,924

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Revenue								
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	4,609,986	4,553,840	(56,146)	69,454	81,917	12,463
Specific ownership taxes	217,696	165,000	95,468	136,396	40,928	14,139	20,862	6,723
Property tax penalties and Interest	6,482	4,500	2,750	5,041	2,291	500	1,812	1,312
Eagle Area	525,006	741,293	503,968	602,952	98,983	71,246	67,115	(4,131)
Gypsum Area	1,684,627	1,730,178	1,171,183	1,139,489	(31,694)	131,150	132,288	1,138
Edwards Area	717,656	668,648	446,713	437,229	(9,484)	42,468	28,433	(14,035)
Outdoor Recreation	230,483	227,230	226,946	203,992	(22,954)	71	648	577
Investment Income	441,621	150,000	99,960	210,569	110,609	12,495	27,926	15,431
Sponsorship revenue	17,500	17,500	13,125	24,825	11,700	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	900	804	(96)	112	60	(52)
Program sponsorship revenue	10,250	17,500	12,493	10,250	(2,243)	-	-	-
Event sponsorship	67,900	7,500	4,998	1,000	(3,998)	625	-	(625)
Fiesta Americas Revenue	-	35,000	23,333	39,700	16,367	2,917	6,700	3,783
Other Income	8,069	5,000	3,332	250	(3,082)	417	-	(417)
Conservation Trust Fund (CTF)	289,096	291,350	177,480	147,266	(30,214)	29,225	28,365	(860)
Total Revenue	8,903,917	8,740,707	7,417,636	7,538,603	120,967	374,819	396,126	21,307
Expenditures								
Administration	1,722,296	1,951,773	1,407,341	1,277,935	129,406	136,853	133,066	3,787
Eagle Area	867,087	1,335,563	883,089	931,868	(48,779)	104,986	136,125	(31,139)
Eagle cost recovery	61%	56%	57%	65%				
Gypsum Area	2,052,043	2,191,355	1,478,951	1,444,401	34,550	187,200	157,047	30,154
Gypsum cost recovery	82%	79%	79%	79%				
TOG reimbursement	(183,708)	(230,588)	(153,884)	(152,456)	1,428	(28,025)	(12,379)	15,646
Edwards Area	881,444	1,034,342	710,030	646,975	63,056	81,193	72,496	8,697
Edwards cost recovery	81%	65%	63%	68%				
Outdoor Recreation (OR)	345,325	399,275	292,274	292,069	206	60,079	67,781	(7,702)
OR cost Recovery	67%	57%	78%	70%				
Conservation Trust Fund (CTF)	403,989	418,978	287,467	255,256	32,211	34,692	35,954	(1,261)
Total Expenditures before capital	6,088,475	7,100,698	4,905,269	4,696,048	212,078	576,978	590,089	18,180
Capital Expenditures								
Capital Expenditures - GF	2,475,103	-	-	-		-	-	-
Capital Expenditures - CPF	-	1,930,657	1,768,351	570,884	1,197,467	287,986	3,512	284,473
Capital Expenditures - CTF	23,316	1,186,100	64,897	7,298	57,599	30,050	-	30,050
Total Capital Expenditures	2,498,419	3,116,757	1,833,249	578,183	1,255,066	318,035	3,512	314,523
Fund transfer (to)/from CTF	138,208	(1,313,728)	(174,884)	(115,288)	59,596	(35,517)	(7,589)	27,928
Fund transfer (to)/from GF	(138,208)	1,313,728	174,884	115,288	(59,596)	35,517	7,589	(27,928)
Fund transfer (to)/from CPF	1,650,600	(1,500,000)	(1,768,351)	(570,884)	1,197,467	(287,986)	(3,512)	284,473
Fund transfer (to)/from GF	(1,650,600)	1,500,000	1,768,351	570,884	(1,197,467)	287,986	3,512	(284,473)
Excess revenue over/(under) Exp.	317,023	(1,476,748)	679,119	2,264,373	1,585,254	(520,195)	(197,475)	322,719
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	7,111,541	8,935,447				
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	3,530,507	4,940,829				

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August 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	4,609,986	4,553,840	(56,146)	69,454	81,917	12,463
Specific ownership taxes	217,696	165,000	95,468	136,396	40,928	14,139	20,862	6,723
Property tax penalties and Interest	6,482	4,500	2,750	5,041	2,291	500	1,812	1,312
Eagle Area	525,006	741,293	503,968	602,952	98,983	71,246	67,115	(4,131)
Gypsum Area	1,684,627	1,730,178	1,171,183	1,139,489	(31,694)	131,150	132,288	1,138
Edwards Area	717,656	668,648	446,713	437,229	(9,484)	42,468	28,433	(14,035)
Outdoor Recreation	230,483	227,230	226,946	203,992	(22,954)	71	648	577
Investment Income	441,621	150,000	99,960	210,569	110,609	12,495	27,926	15,431
Sponsorship revenue	17,500	17,500	13,125	24,825	11,700	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	900	804	(96)	112	60	(52)
Program sponsorship revenue	10,250	17,500	12,493	10,250	(2,243)	-	-	-
Event sponsorship	67,900	7,500	4,998	1,000	(3,998)	625	-	(625)
Grant Revenue	-	35,000	23,333	39,700	16,367	2,917	6,700	3,783
Grant Revenue- CHF	-	-	-	-	-	-	-	-
Other Income	8,069	5,000	3,332	250	(3,082)	417	-	(417)
Total Revenue	8,614,820	8,449,357	7,240,156	7,391,337	151,181	345,594	367,761	22,167
Expenditures								
Administration	1,722,296	1,951,773	1,407,341	1,277,935	129,406	136,853	133,066	3,787
Eagle Area	867,087	1,335,563	883,089	931,868	(48,779)	104,986	136,125	(31,139)
Eagle cost recovery	61%	56%	57%	65%				
Gypsum Area	2,052,043	2,191,355	1,478,951	1,444,401	34,550	187,200	157,047	30,154
Gypsum cost recovery	82%	79%	79%	79%				
TOG reimbursement	(183,708)	(230,588)	(153,884)	(152,456)	(1,428)	(28,025)	(12,379)	(15,646)
Edwards Area	881,444	1,034,342	710,030	646,975	63,056	81,193	72,496	8,697
Edwards cost recovery	81%	65%	63%	68%				
Outdoor Recreation (OR)	345,325	399,275	292,274	292,069	206	60,079	67,781	(7,702)
OR cost Recovery	67%	57%	78%	70%				
Total Expenditures before capital	5,684,486	6,681,719	4,617,802	4,440,792	177,011	542,286	554,135	(11,850)
Fund transfer (to)/from CTF	(138,208)	(1,313,728)	(174,884)	(115,288)	59,596	(35,517)	(7,589)	27,928
Fund transfer (to)/from CPF	(1,650,600)	(1,500,000)	(1,768,351)	(570,884)	1,197,467	(287,986)	(3,512)	284,473
Excess revenue over/(under) Exp.	1,141,526	(1,046,091)	679,119	2,264,373	1,585,254	126,811	(197,475)	346,418
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	6,402,497	6,746,004				
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)	4,642,834	4,982,559				

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
CTF State Distributions	159,352	170,000	86,000	77,060	(8,940)	-	-	-
CTF - Grant and Sponsorship Revenue	8,300	8,000	3,000	-	(3,000)	-	-	-
CTF - Eagle Complex Field Rentals	35,397	40,747	30,797	29,016	(1,781)	20,400	21,000	600
CTF - Freedom Park Field Rentals	75,547	72,603	57,683	41,190	(16,493)	8,825	7,365	(1,460)
CTF - Freedom Park Eagle County Reimb	10,500	-	-	-	-	-	-	-
Total Revenue	289,096	291,350	177,480	147,266	(30,214)	29,225	28,365	(860)
Expenditures								
Eagle Complex Salaries	28,452	21,391	14,255	31,616	(17,361)	1,782	3,681	(1,899)
Eagle Complex Maint. Hourly - FT	32,601	55,275	36,835	12,218	24,617	4,604	1,889	2,715
Eagle Complex Maint. Hourly Wages - PT	12,397	13,000	8,663	3,760	4,903	1,083	-	1,083
401a Payroll Tax	4,061	4,429	2,951	1,867	1,084	369	223	146
Medicare and other taxes	1,062	1,300	1,464	701	763	183	98	85
Unemployment	123	897	598	97	501	75	12	63
Medical Coverage Premiums	15,261	24,573	16,375	10,570	5,806	2,047	-	2,047
Retirement Benefits - 457 Match	2,975	7,392	4,926	3,311	1,615	616	420	196
Eagle Complex Maintenance Equipment	1,525	2,300	1,533	2,543	(1,010)	192	157	35
Eagle Complex Sports Equipment/Goals	2,172	2,000	1,333	500	833	167	-	167
Eagle Complex Electric	19,909	20,000	13,328	12,924	404	1,666	-	1,666
Eagle Complex Internet and IT Equipment	1,274	2,640	1,759	1,147	612	220	216	4
Eagle Complex Natural Gas	1,356	4,900	3,265	392	2,874	408	27	381
Eagle Complex Trash Service	1,246	2,550	1,699	2,759	(1,060)	212	431	(219)
Eagle Complex Portable Toilets	1,013	1,250	833	4,267	(3,434)	104	-	104
Eagle Complex Water/Sewer	884	1,520	1,013	71	942	127	-	127
Eagle Complex Maintenance Supplies	11,280	15,250	10,163	5,964	4,199	1,270	1,310	(40)
Eagle Complex Maintenance Service	8,889	8,330	5,551	9,972	(4,421)	694	85	609
Freedom Park Maintenance Salaries	22,493	24,208	16,132	21,809	(5,676)	2,017	2,556	(540)
Freedom park Maint. hourly Wages - FT	37,091	54,285	36,176	12,351	23,825	4,522	1,585	2,937
Freedom Park Maint. Hourly Wages - PT	13,730	10,000	6,664	11,422	(4,758)	833	2,131	(1,298)
401a Payroll Tax	3,744	4,247	2,830	1,764	1,066	354	244	109
Medicare and other taxes	1,002	1,283	1,445	668	777	181	107	73
Unemployment	114	885	590	92	498	74	13	61
Medical Coverage Premiums	16,191	19,579	13,047	11,154	1,893	1,631	-	1,631
Retirement Benefits - 457 Match	2,307	7,574	5,047	3,139	1,909	631	402	229
Freedom Park Sports Equipment/Goals	5,200	3,000	3,000	0	3,000	-	-	-
Freedom Park Trash Service	7,410	8,550	5,950	5,510	440	650	486	164
Freedom Park Maintenance Equipment	1,715	2,100	1,950	6,274	(4,324)	-	362	(362)
Freedom Park Maintenance Supplies	54,215	36,271	30,428	37,023	(6,595)	1,700	8,112	(6,412)
Freedom Park Janitorial Services Contract	22,707	25,100	18,800	18,817	(17)	3,750	3,822	(72)
Freedom Park Maint. Services Contract	10,711	13,100	10,100	11,292	(1,192)	1,500	5,437	(3,937)
FP Outdoor Ice Rink Maint. Expense	14,312	7,400	500	1,546	(1,046)	-	-	-
McCoy Park Maint. Services Contract	1,627	4,800	3,199	1,288	1,911	400	1,288	(888)
McCoy Park Property Lease	3,971	1,500	1,000	2,211	(1,211)	125	-	125
McCoy Park Electric	799	600	400	552	(152)	50	80	(30)
McCoy Park Portable Toilets	3,750	4,000	2,666	2,540	126	333	780	(447)
McCoy Park Maintenance Supplies	2,092	1,500	1,000	1,129	(129)	125	-	125
Capital Expenditures	32,329							
Total Expenditures	403,989	418,978	287,467	255,256	32,211	34,692	35,954	(1,261)

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Capital Expenditures								
Eagle Complex Capital Improvement	14,000	1,058,500	58,500	-	58,500	29,250	-	29,250
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	6,397	7,298	(901)	800	-	800
Total Capital Expenditures	23,316	1,186,100	64,897	7,298	57,599	30,050	-	30,050
Revenue Over/(Under) Expenditures	(138,208)	(1,313,728)	(174,884)	(115,288)	59,596	(35,517)	(7,589)	27,928
Transfer from GF	138,208	1,313,728	174,884	115,288	59,596	35,517	7,589	27,928
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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Other income	-	-	-	-	-	-	-	-
Computer Equipment	10,427	19,850	13,233	3,451	9,783	1,654	-	1,654
Reserve study	-	-	0	0	-	-	-	-
Vehicle replacement	63,430	40,000	26,656	61,917	(35,261)	3,332	-	3,332
Eagle Area Minor Projects	6,782	29,002	19,327	11,169	8,158	2,416	-	2,416
EPIR Capital Replacement Fund Contribution	50,000	50,000	50,000	50,000	-	-	-	-
Gypsum Area Minor Projects	-	24,250	0	62,063	(62,063)	-	2,807	(2,807)
GRC Capital Replacement Fund Contribution	50,000	175,000	175,000	175,000	-	-	-	-
Edwards Area Minor Projects	140,495		0	0	-	-	705	(705)
Field House Capital Replacement Funding	28,970	1,267,555	1,267,555	183,509	1,084,046	253,511	-	253,511
Edwards E sports	-	-	0	0	-	-	-	-
Eagle Pool Contributions	2,125,000	-	0	0	-	-	-	-
Eagle Pool annual debt service	-	325,000	216,580	23,776	192,805	27,073	-	27,073
Total Capital Expenditures	2,475,103	1,930,657	1,768,351	570,884	1,197,467	287,986	3,512	284,473
Transfer from GF	934,600	1,500,000	1,768,351	570,884	1,197,467	287,986	3,512	284,473
Transfer from GF	716,000	-	-	-	-	-	-	-
Total Other Financing Sources	1,650,600	1,500,000	1,768,351	570,884	1,197,467	287,986	3,512	284,473
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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Program Sponsorship Revenue	10,250	17,500	12,493	10,250	(2,243)	-	-	-
Event Sponsorship	67,900	7,500	4,998	1,000	(3,998)	625	-	(625)
Event - Fiesta Americas	-	35,000	23,333	39,700	16,367	2,917	6,700	3,783
Grant Rev- CO Health Foundation	-	-	0	0	-	-	-	-
Other Income	8,069	5,000	3,332	250	(3,082)	417	-	(417)
Property Taxes	4,650,493	4,653,658	4,609,986	4,553,840	(56,146)	69,454	81,917	12,463
Specific Ownership (Auto) Taxes	217,696	165,000	95,468	136,396	40,928	14,139	20,862	6,723
Prop Tax Penalty & Interest Inc	6,482	4,500	2,750	5,041	2,291	500	1,812	1,312
Sponsorship Income	17,500	17,500	13,125	24,825	11,700	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	900	804	(96)	112	60	(52)
Investment income	441,621	150,000	99,960	210,569	110,609	12,495	27,926	15,431
Total Revenue	5,457,049	5,082,008	4,891,345	5,007,675	116,330	100,658	139,277	38,619
Expenditures								
Administration Salaries	567,854	571,852	381,082	335,826	45,256	47,635	42,233	5,402
Administration Hourly Wages - Full Time	19,087	57,750	38,485	36,865	1,620	4,811	4,463	347
Administration Hourly Wages - Part Time	-	4,000	2,666	323	2,342	333	-	333
Employee Bonuses	53,833	67,250	44,815	18,175	26,640	5,602	9,217	(3,615)
401a Payroll Tax	25,232	26,777	17,844	14,378	3,466	2,231	1,802	429
Medicare and other taxes	8,852	9,622	7,768	5,634	2,134	971	797	174
Unemployment	1,071	2,036	1,356	777	579	170	97	73
Dental	-	-	0	0	-	-	-	-
Medical Coverage Premiums	110,330	122,160	81,407	61,116	20,291	10,176	-	10,176
HSA & FSA	3,117	8,300	5,531	5,019	512	691	274	418
Group Term Life	-	-	0	0	-	-	-	-
AD&D	-	-	0	0	-	-	-	-
Employee Stipend	29,825	31,200	20,792	17,450	3,342	2,599	1,550	1,049
Relocation expenses	-	-	0	0	-	-	-	-
Employee Uniforms	3,192	6,900	4,598	2,050	2,548	575	2,050	(1,475)
Retirement Benefits - 457 Match	30,505	50,073	33,369	16,323	17,045	4,171	1,704	2,467
Workers Compensation	37,625	55,000	36,652	20,458	16,194	4,582	-	4,582
Total Personnel Expenditures	890,521	1,012,919	676,365	534,395	141,970	84,546	64,186	20,360

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Other Expenditures								
Office Supplies	5,901	2,700	1,799	4,271	(2,472)	225	98	127
Meeting Expenses	3,946	5,580	3,718	7,623	(3,904)	465	1,466	(1,001)
Employee Relations	14,077	20,000	13,328	13,899	(571)	1,666	3,723	(2,057)
District Vehicle Fuel & Maintenance	20,726	18,000	11,995	14,362	(2,367)	1,499	3,364	(1,865)
Fundraising Expense - MRF	2,990	5,000	4,310	2,631	1,679	-	-	-
Software Fees - Registration System	19,584	26,400	17,600	11,145	6,455	2,200	-	2,200
Board of Directors Compensation	6,900	7,500	4,998	4,700	298	625	500	125
Legal Services	29,828	40,000	26,656	18,612	8,045	3,332	1,804	1,528
Dues, Subscriptions, Books	13,991	13,044	8,692	8,489	204	1,087	130	957
Treasurer Fees (Eagle Co)	139,709	139,904	138,365	136,769	1,596	2,798	2,512	286
Property & Liability Insurance	86,692	99,394	99,394	98,362	1,032	-	-	-
Youth Program Scholarship Expense	12,380	24,000	15,994	15,886	108	1,999	1,549	450
Conferences and Training	34,072	41,670	27,769	19,695	8,074	3,471	370	3,101
Community Partnership Grant Expense	11,466	20,000	13,328	0	13,328	1,666	-	1,666
Accounting Services	13,409	23,850	15,894	36,862	(20,968)	1,987	-	1,987
Audit Services	10,900	11,300	7,530	0	7,530	941	-	941
Election Management Expense	1,682	25,000	25,000	29,292	(4,292)	-	-	-
Credit Card Processor Fees	81,414	82,000	54,645	49,953	4,692	6,831	-	6,831
Employee Recruitment Expense	10,152	15,750	10,496	8,662	1,833	1,312	59	1,253
Volunteer Appreciation/Recognition Expense	1,724	2,508	1,671	112	1,559	209	-	209
Payroll Processing Fee	54,556	54,670	36,432	42,955	(6,523)	4,554	5,458	(904)
Sponsorship Expenses	1,595	3,750	3,750	165	3,585	-	-	-
Consulting	28,153	43,000	28,655	28,167	488	3,582	3,055	527
Marketing and Communication Expense	31,169	40,178	30,835	26,404	4,431	825	334	491
Elections - Communication Expense	-	1,400	933	380	553	117	-	117
CO Health Foundation Grant Exp	-	-	0	0	-	-	-	-
Community Event Expense	32,794	41,200	39,851	33,885	5,965	-	-	-
Community Engagement expense	6,859	8,000	5,333	3,241	2,093	667	724	(58)
Fiesta Americas	53,907	35,000	23,324	35,332	(12,008)	2,916	12,744	(9,828)
Computer/IT/Phone Services	91,197	88,056	58,680	66,688	(8,007)	7,335	5,989	1,346
Contribution expenses	10,000	-	0	25,000	(25,000)	-	25,000	(25,000)
Total Other Expenditures	831,775	938,854	730,976	743,541	(12,564)	52,307	68,880	(16,573)
Total Expenditures	1,722,296	1,951,773	1,407,341	1,277,935	129,406	136,853	133,066	3,787
Revenue Over/(Under) Expenditures	3,734,752	3,130,235	3,484,004	3,729,740	245,736	(36,194)	6,212	42,406

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

Account Name	2024	2025	2025 YTD as of 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Eagle Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
Eagle Rec Kids Revenues	36,594	61,465	40,960	38,993	(1,967)	5,120	-	(5,120)
Grant revenue	11,556	-	-	-	-	-	-	-
Eagle Non-Sports Revenues	728	1,400	933	490	(443)	117	-	(117)
Eagle Youth power after school program revenue	-	-	-	-	-	-	-	-
Eagle Active older adult program revenue	-	225	150	-	(150)	19	-	(19)
Eagle Adult Sports Program Revenue	76,131	61,130	40,753	69,192	28,438	5,094	31,855	26,760
Eagle Youth Sports Program Revenue	130,064	134,105	89,368	81,301	(8,066)	11,171	13,336	2,165
Eagle Aquatics - Swim team lesson revenue	-	43,660	29,095	20,551	(8,544)	3,637	120	(3,517)
Eagle Fitness	1,180	1,860	1,239	-	(1,239)	155	-	(155)
Memberships/Season Passes	-	70,000	52,500	111,718	59,218	17,500	(355)	(17,855)
Eagle Admissions - Daily Passes	26,253	70,000	46,648	105,109	58,461	5,831	15,054	9,223
Eagle Admissions - Punch cards	5,750	18,800	12,533	22,909	10,375	1,567	800	(767)
Eagle Skate Sharpening	6,887	7,500	2,800	3,512	712	-	65	65
Eagle Facility Rentals	189,274	206,593	137,728	82,104	(55,625)	17,216	-	(17,216)
Eagle Equipment/Skate Rental	6,679	7,000	4,665	3,439	(1,226)	583	-	(583)
Eagle Facility Advertising Revenue	2,750	9,750	6,500	222	(6,278)	813	-	(813)
Eagle Resale	6,150	5,500	3,665	4,447	782	458	538	80
Eagle Concessions/Vending	1,542	18,580	12,382	34,408	22,026	1,548	4,893	3,345
Eagle - Other Revenues	2,798	1,200	1,200	231	(969)	-	-	-
Eagle Fun-raising Events	-	800	533	185	(348)	67	185	118
Eagle Events & Parties	3,170	4,225	2,816	6,642	3,827	352	625	273
Total Revenue	525,006	741,293	503,968	602,952	98,983	71,246	67,115	(4,131)
Expenditures								
Eagle Facility Salaries	308,519	368,883	245,824	238,462	7,361	30,728	29,372	1,356
Eagle Aquatics Hourly Wages - FT	-	14,469	9,642	9,330	312	1,205	3,829	(2,624)
Eagle Maint/Cleaning Hourly Wages - FT	37,530	85,723	57,126	25,185	31,941	7,141	3,844	3,297
Eagle Rec Kids Hourly Wages - PT	15,431	33,252	22,159	22,612	(453)	2,770	6,121	(3,351)
Eagle Non-Sports Programs Hourly Wages - PT	-	640	426	67	360	53	-	53
Eagle Youth power after school Wages - PT	-	-	-	-	-	-	-	-
Eagle Adult Sports Hourly Wages - PT	21,964	30,000	20,000	20,723	(723)	2,500	4,266	(1,766)
Eagle Youth Sports Hourly Wages - PT	14,826	20,141	13,422	12,576	846	1,678	379	1,299
Eagle Aquatics Hourly Wages - PT	-	109,137	72,729	133,071	(60,342)	9,091	46,023	(36,932)
Eagle Fitness Hourly Wages - PT	3,453	1,425	950	2,230	(1,280)	119	280	(161)
Eagle Maint/Cleaning Hourly Wages - PT	9,491	6,790	4,525	4,781	(256)	566	-	566
Eagle Front Desk Hourly Wages - PT	26,701	46,707	31,126	38,867	(7,741)	3,891	5,127	(1,236)
Eagle Concessions Hourly Wages - PT	-	6,710	4,473	6,213	(1,739)	559	1,804	(1,245)
Eagle Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
Eagle Rink Hourly Wages - PT	7,771	23,540	15,687	4,046	11,641	1,961	-	1,961
401a Payroll Tax	25,607	34,219	22,804	20,543	2,261	2,850	4,049	(1,199)
Medicare and other taxes	6,539	10,994	8,326	7,502	824	1,041	1,695	(654)
Unemployment	726	1,500	1,000	1,035	(35)	125	205	(80)
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	102,016	146,904	97,897	82,980	14,917	12,237	(380)	12,617
Retirement Benefits - 457 Match	24,235	25,000	16,660	18,873	(2,213)	2,083	2,307	(224)
Total Wages and Benefits	604,807	966,035	644,774	649,096	(4,322)	80,597	108,922	(28,326)

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

Account Name	2024	2025	2025 YTD as of 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Other Expenditures								
Eagle Staff Uniforms	403	1,000	700	1,294	(594)	100	722	(622)
Eagle Employee Relations	591	800	600	462	138	100	-	100
Eagle Staff Training Expense	576	600	400	70	330	50	-	50
Eagle Office Supplies	1,049	750	500	3,471	(2,971)	62	229	(166)
Eagle Janitorial & Medical Supplies	4,739	4,050	2,700	8,191	(5,491)	338	526	(189)
Eagle Maintenance Supplies	8,855	4,000	2,666	7,543	(4,877)	333	516	(183)
Eagle Pool - Operations expenses	-	22,552	15,029	41,359	(26,330)	1,879	519	1,360
Eagle Resale Items	3,661	3,000	2,000	3,117	(1,117)	250	-	250
Eagle Concession Supplies	895	7,900	5,267	11,421	(6,155)	658	980	(322)
Eagle Copier and Office Equip	4,020	4,932	3,288	5,849	(2,561)	411	537	(126)
Eagle Marketing and Communications Expense	1,288	4,000	2,333	2,647	(314)	417	-	417
Eagle Sales Tax	562	500	238	228	10	34	-	34
Eagle Building Maintenance Service	54,324	60,000	40,000	40,208	(208)	5,000	5,781	(781)
Eagle Landscaping Expense	328	4,000	2,667	720	1,947	333	185	148
Eagle Rink Supplies & Equipment	15,712	10,320	6,880	10,763	(3,883)	860	-	860
Eagle Events/Parties Expense	702	800	200	636	(436)	-	-	-
Eagle Rec Kids Program Expense	6,754	6,854	4,348	6,075	(1,727)	-	265	(265)
Eagle Non-Sports Program expense	137	400	267	41	225	33	-	33
Eagle Youth power after school Progm. expense	-	-	-	-	-	-	-	-
Eagle active older adult Program Expense	-	150	100	-	100	12	-	12
Eagle Adult Sports Program Expense	14,908	8,232	5,298	9,506	(4,207)	30	5,435	(5,405)
Eagle Youth Sports Program Expense	35,342	39,500	26,323	24,739	1,583	3,290	4,596	(1,305)
Eagle Adult Hockey Jerseys	-	-	-	-	-	-	-	-
Eagle Aquatics - Program Expense	546	25,100	16,727	7,240	9,487	2,091	967	1,123
Eagle Aquatics - Swim Team Program Expense	108	-	-	1,463	(1,463)	-	195	(195)
Eagle Internet/Telephone/Cable	9,076	7,350	5,153	5,610	(457)	547	30	517
Eagle Electric	49,841	62,000	34,158	38,465	(4,307)	-	-	-
Eagle Natural Gas	35,019	65,000	43,316	42,270	1,046	5,415	5,634	(219)
Eagle Security	3,775	4,085	2,723	2,323	400	340	86	254
Eagle Water/Sewer/Trash	9,069	21,653	14,435	7,060	7,375	1,804	-	1,804
Total Exp. Other than Wages and Benefits	262,280	369,528	238,315	282,772	(44,457)	24,389	27,203	(2,814)
Total Expenditures	867,087	1,335,563	883,089	931,868	(48,779)	104,986	136,125	(31,139)
Revenue Over/(Under) Expenditures	(342,081)	(594,270)	(379,121)	(328,916)	50,205	(33,740)	(69,010)	(35,270)

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Gypsum Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
Gypsum Scholarship Program Allocation	-	3,500	2,332	-	(2,332)	292	-	(292)
Gypsum Rec Kids Revenues	79,128	90,000	59,976	63,217	3,241	7,497	8,414	917
Grant revenue	11,556	-	-	-	-	-	-	-
Gypsum Non-Sports Program Revenues	1,624	3,130	2,086	693	(1,393)	261	-	(261)
Gypsum Active older adult program revenue	7,063	5,980	3,985	4,431	446	498	-	(498)
Gypsum Adult Sports Program Revenue	(594)	1,400	-	45.00	45	-	-	-
Gypsum Youth Sports Program Revenue	44,165	56,455	37,622	50,522	12,900	4,703	1,637	(3,066)
Gypsum Gymnastics Revenue	225,527	194,499	129,666	153,250	23,584	16,208	27,384	11,176
Gypsum Gymnastics Meet Revenue	32,156	32,675	21,783	26,228	4,445	2,723	-	(2,723)
Gypsum Aquatics - Swim Lesson Program Rev	73,757	117,850	78,535	24,743	(53,792)	9,817	1,337	(8,480)
Gypsum Creek Aquatics - Daily Passes revenue	14,050	15,000	14,250	2,522	(11,728)	3,000	360	(2,640)
Gypsum Fitness	24,848	31,800	21,192	20,618	(573)	2,649	1,303	(1,346)
Gypsum Admissions - Memberships	972,559	975,000	653,250	658,106	4,856	68,250	73,488	5,238
Gypsum Admissions - Daily Passes	75,600	90,000	63,000	54,646	(8,354)	9,000	5,878	(3,122)
Gypsum Admissions - Punch cards	27,429	28,000	19,880	16,350	(3,530)	1,960	1,760	(200)
Gypsum Facility Rentals	36,722	31,000	21,700	29,199	7,499	1,240	10,490	9,250
Gypsum Tenant Lease Revenue	28,328	29,009	19,332	12,097	(7,235)	2,416	-	(2,416)
Gypsum Resale	3,601	3,300	2,376	1,164	(1,212)	297	71	(226)
Gypsum Concessions/Vending	4,271	3,600	2,399	3,992	1,593	300	146	(154)
Gypsum Other Revenue	4,931	-	-	-	-	-	-	-
Gypsum Events & Parties	-	-	-	-	-	-	-	-
Gypsum Child Watch Admissions	405	480	320	165	(155)	40	20	(20)
Total Revenue	1,684,627	1,730,178	1,171,183	1,139,489	(31,694)	131,150	132,288	1,138

Expenditures

Gypsum Facility Salaries	436,860	512,500	341,530	314,525	27,005	42,691	34,712	7,979
Gypsum Maint/Cleaning Hourly Wages - FT	68,080	50,424	33,602	26,146	7,457	4,200	1,520	2,680
Gypsum Gymnastics Hourly Wages - FT	42,966	-	-	-	-	-	-	-
Gypsum Aquatics Hourly Wages - FT	58,970	43,407	28,926	51,766	(22,840)	3,616	3,420	196
Gypsum Rec Kids Hourly Wages - PT	57,415	55,000	36,652	52,521	(15,869)	4,582	14,839	(10,257)
Gypsum Non-Sports Hourly Wages - PT	46	1,840	1,226	-	1,226	153	-	153
Gypsum Adult Sports Hourly Wages - PT	-	600	-	-	-	-	-	-
Gypsum Youth Sports Hourly Wages - PT	2,444	3,000	1,999	2,531	(531)	250	125	125
Gypsum Gymnastics Hourly Wages - PT	32,633	26,150	19,399	27,921	(8,522)	3,807	7,729	(3,922)
Gypsum Aquatics Hourly Wages - PT	172,607	164,177	109,408	167,702	(58,294)	13,676	17,592	(3,917)
Gypsum Creek Pool Hourly Wages - PT	34,154	26,100	24,273	5,708	18,565	9,135	2,750	6,385
Gypsum Fitness hourly Wages - PT	62,610	65,000	43,316	40,171	3,145	5,415	4,271	1,144
Gypsum Maint/Cleaning Hourly Wages - PT	25,763	40,000	26,656	23,575	3,081	3,332	2,021	1,311
Gypsum Front Desk Hourly Wages - PT	127,237	135,000	89,100	90,313	(1,213)	10,800	11,026	(226)
Gypsum Events/Parties Hourly Wages - PT	4,702	-	-	-	-	-	-	-
Gypsum Child Watch Hourly Wages - PT	29,515	34,529	23,010	22,660	350	2,876	3,154	(278)
401a Payroll Tax	54,835	47,909	31,926	31,593	333	3,991	4,087	(96)
Medicare and other taxes	17,109	18,317	14,539	11,993	2,545	1,817	1,768	49
Unemployment	1,998	3,500	2,332	1,654	678	292	214	77
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	144,056	172,680	115,074	87,733	27,341	14,384	-	14,384
Retirement Benefits - 457 Match	25,985	35,559	23,696	19,642	4,054	2,962	2,288	674
Total Wages and Benefits	1,399,984	1,436,113	966,946	977,630	(10,685)	128,014	111,517	16,498

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Other Expenditures								
Gypsum Facility Staff Uniforms	5,622	1,000	1,000	2,193	(1,193)	-	2,193	(2,193)
Gypsum Employee Relations	1,554	1,600	1,253	1,858	(605)	157	988	(832)
Gypsum Staff Training Expense	2,075	800	533	374	159	67	-	67
Gypsum Office Supplies	7,105	7,720	5,145	6,334	(1,189)	643	722	(79)
Gypsum Creek Pool - Operations expenses	31,531	16,912	11,270	15,629	(4,359)	1,409	7,347	(5,938)
Gypsum Adult Sports Program Equipment	-	280	-	-	-	-	-	-
Gypsum Janitorial & Medical Supplies	29,891	38,000	25,323	19,366	5,957	3,165	1,053	2,113
Gypsum Pool - Operations expenses	27,714	34,899	29,483	6,764	22,720	62	1,372	(1,310)
Gypsum Resale Expense	1,243	1,200	800	535	265	100	-	100
Gypsum Copier and Office Equip	6,036	6,000	3,998	4,489	(491)	500	1,613	(1,113)
Gypsum Marketing and Communications Expense	2,460	3,600	2,400	2,672	(272)	300	174	126
Gypsum Sales Tax	277	250	167	76	91	21	-	21
Gypsum Maintenance Equip <\$5,000	-	-	-	-	-	-	-	-
Gypsum Maintenance Supplies	9,917	15,000	9,996	15,791	(5,795)	1,250	2,247	(997)
Gypsum Janitorial Services Contract	31,983	72,444	48,277	52,785	(4,508)	6,035	7,976	(1,941)
Gypsum Building Maintenance Service	119,932	90,000	59,976	65,701	(5,725)	7,497	6,899	598
Gypsum Rec Kids Program Expense	9,250	9,582	8,528	4,962	3,566	-	432	(432)
Gypsum Non-Sports Program Expense	159	2,000	1,333	116	1,217	167	-	167
Gypsum active older adult Program expense	2,096	4,800	3,199	1,876	1,323	400	-	400
Gypsum Adult Sports Program Expense	954	500	333	1,826	(1,492)	42	-	42
Gypsum Youth Sports Program Expense	20,359	32,500	21,658	26,370	(4,712)	2,707	1,089	1,618
Gypsum Gymnastics Program Expense	8,533	10,975	7,317	3,034	4,283	915	677	237
Gypsum Gymnastics Meet Expense	13,076	18,000	12,000	18,605	(6,605)	1,500	-	1,500
Gypsum Aquatics - Program Expense	6,848	16,590	11,056	9,293	1,762	1,382	-	1,382
Gypsum Fitness Program Expense	15,616	14,200	9,463	18,007	(8,544)	1,183	2,716	(1,533)
Gypsum Events/Parties Expense	1,283	1,200	800	959	(160)	100	-	100
Gypsum Child Watch Expense	33	150	100	115	(15)	12	-	12
Gypsum Internet/Telephone/Cable	15,153	6,000	3,998	3,162	837	500	357	142
Gypsum Electric	133,685	135,000	89,964	67,298	22,666	11,246	-	11,246
Gypsum Natural Gas	112,288	175,000	116,620	79,536	37,084	14,578	1,622	12,955
Gypsum Security/Fire Suppression	348	2,200	1,466	13,523	(12,057)	183	2,958	(2,775)
Gypsum Water/Sewer/Trash	35,037	36,840	24,550	23,524	1,027	3,069	3,094	(26)
Total Exp. Other than Wages and Benefits	652,059	755,242	512,006	466,771	45,235	59,186	45,530	13,656
Total Expenditures	2,052,043	2,191,355	1,478,951	1,444,401	34,550	187,200	157,047	30,154
Revenue Over/(Under) Expenditures	(367,416)	(461,177)	(307,768)	(304,912)	2,856	(56,050)	(24,759)	31,291

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Edwards Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
Edwards Scholarship Program Allocation	-	3,500	2,332	-	(2,332)	292	-	(292)
Edwards Rec Kids Revenues	84,765	77,475	51,629	52,621	991	6,454	3,163	(3,291)
Grant revenue	11,556	-	-	-	-	-	-	-
Edwards Non-Sports Revenues	6,171	3,500	2,332	875	(1,457)	292	-	(292)
Edwards Active older adult program revenue	5,870	8,130	5,418	2,170	(3,248)	677	-	(677)
Edwards Adult Sports Revenue	15,172	19,500	13,000	3,745	(9,255)	1,625	2,995	1,370
Edwards Youth Sports Revenue	76,575	93,847	62,565	65,919	3,354	7,821	3,037	(4,784)
Edwards Gymnastics Program Revenue	201,293	172,992	115,328	125,700	10,372	14,416	16,843	2,427
Edwards Gymnastics Meet Revenue	50,556	36,970	24,647	31,115	6,468	3,081	300	(2,781)
Edwards Antigravity Revenue	45,842	38,375	25,583	29,845	4,262	3,198	540	(2,658)
Edwards Admissions - Memberships	22,368	24,029	13,110	9,553	(3,557)	661	415	(246)
Edwards Admissions - Daily Passes	20,142	21,507	14,141	12,858	(1,283)	632	656	24
Edwards Facility/Turf Rentals	78,515	88,540	57,457	46,258	(11,199)	-	240	240
Edwards E sports revenue	10,911	12,499	10,074	12,370	2,296	150	140	(10)
Edwards E sports revenue	-	-	-	-	-	-	-	-
Edwards Facility Advertising Revenues	2,750	2,500	1,667	-	(1,667)	208	-	(208)
Edwards Tenant Lease Revenue	49,368	30,359	20,215	16,232	(3,983)	2,536	-	(2,536)
Edwards Resale	85	-	-	-	-	-	-	-
Edwards Concession/Vending	968	2,000	647	1,357	710	135	104	(31)
Edwards Other Revenue	4,858	800	533	410	(123)	67	-	(67)
Edwards Events- Parties	12,392	14,625	8,535	8,703	168	225	-	(225)
Total Revenue	717,656	668,648	446,713	437,229	(9,484)	42,468	28,433	(14,035)
Expenditures								
Edwards Facility Salaries	332,707	393,131	261,982	256,220	5,762	32,748	30,135	2,613
Edwards Gymnastics Hourly Wages - FT	21,451	-	-	-	-	-	-	-
Edwards maint/cleaning hourly Wages - FT	22,412	31,409	20,931	10,090	10,840	2,616	1,674	943
Edwards Rec Kids Hourly Wages - PT	34,457	45,000	29,988	29,527	461	3,749	9,526	(5,778)
Edwards Non-Sports Hourly Wages - PT	160	1,760	1,173	-	1,173	147	-	147
Edwards active older adult Wages - PT	-	-	-	-	-	-	-	-
Edwards Adult Sports Hourly Wages - PT	13,505	11,370	7,580	6,690	890	948	-	948
Edwards Youth Sports Hourly Wages - PT	10,224	15,424	10,283	9,261	1,021	1,285	1,283	2
Edwards Gymnastics Hourly Wages - PT	24,353	24,635	16,423	20,850	(4,427)	2,053	2,566	(513)
Edwards Antigravity Hourly Wages - PT	10,455	11,400	7,600	8,271	(671)	950	2,335	(1,385)
Edwards E sports wages - PT	10,682	7,180	6,180	4,705	1,475	1,300	1,346	(46)
Edwards Maint/Cleaning Hourly Wages - PT	1,666	5,130	3,419	815	2,603	427	-	427
Edwards Front Desk Hourly Wages - PT	35,931	60,500	40,720	38,605	2,115	3,538	3,011	527
Edwards Events/Parties Hourly Wages - PT	4,258	-	-	-	-	-	-	-
401a Payroll Tax	30,490	27,944	18,622	15,241	3,381	2,328	2,060	268
Medicare and other taxes	7,692	8,482	6,852	5,522	1,330	856	879	(23)
Unemployment	871	1,800	1,200	1,053	147	150	107	43
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	68,293	100,445	66,936	48,301	18,636	8,367	-	8,367
Retirement Benefits - 457 Match	23,110	22,000	14,661	18,739	(4,078)	1,833	2,409	(576)
Total Wages and Benefits	652,718	767,610	514,549	473,891	40,658	63,294	57,329	5,965

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Other Expenditures								
Edwards Facility Staff Uniforms	839	1,000	500	-	500	-	-	-
Edwards Employee Relations	305	720	480	690	(210)	60	357	(297)
Edwards Staff Training Expense	-	600	400	-	400	50	-	50
Edwards Office Supplies	378	700	467	535	(68)	58	-	58
Edwards Resale Items	-	-	-	-	-	-	-	-
Edwards Antigravity Equipment	-	2,975	2,975	-	2,975	2,975	-	2,975
Edwards Copier and Office Equipment	4,366	4,356	2,904	2,736	168	363	536	(173)
Edwards Marketing and Communications Expense	1,248	1,500	1,000	192	809	125	192	(67)
Edwards Janitorial & Medical Supplies	5,202	6,225	4,180	8,679	(4,499)	510	-	510
Edwards Maintenance Supplies	7,998	8,500	7,500	10,353	(2,853)	250	2,702	(2,452)
Edwards Janitorial Services Contract	26,520	34,092	22,728	14,839	7,889	2,841	1,885	956
Edwards Building Maintenance Service	38,537	30,000	21,550	28,734	(7,184)	1,415	1,430	(15)
Edwards Rec Kids Program Expense	10,493	7,704	7,341	9,301	(1,960)	-	-	-
Edwards Non-Sports Program Expense	386	1,575	1,050	132	918	131	-	131
Edwards active older adult Program expense	3,307	6,750	4,498	2,637	1,861	562	-	562
Edwards Adult Sports Program Expense	976	2,940	1,960	1,226	734	245	-	245
Edwards Youth Sports Program Expense	22,303	46,995	42,972	20,169	22,803	538	1,077	(539)
Edwards Gymnastics Program Expense	7,041	8,925	5,952	1,214	4,739	-	-	-
Edwards Gymnastics Meet Expense	46,348	36,250	24,167	33,028	(8,861)	3,021	5,929	(2,908)
Antigravity Program Expense	-	-	-	-	-	-	-	-
Edwards E sports program expense	1,486	500	500	976	(476)	-	40	(40)
Edwards Climbing Expense	-	350	233	-	233	29	-	29
Edwards Events/Parties Expense	-	250	250	730	(480)	-	-	-
Edwards Internet/Telephone/Cable	6,437	7,200	4,800	4,280	520	600	118	482
Edwards Electric	26,854	34,800	23,200	16,704	6,496	2,900	-	2,900
Edwards Natural Gas	8,528	12,575	7,125	9,145	(2,020)	600	121	479
Edwards Security/Fire Suppression	1,883	1,750	1,750	-	1,750	-	-	-
Edwards Water/Sewer	7,292	7,500	5,000	6,784	(1,784)	625	781	(156)
Total Exp. Other than Wages and Benefits	228,726	266,732	195,481	173,084	22,397	17,899	15,167	2,732
Total Expenditures	881,444	1,034,342	710,030	646,975	63,056	81,193	72,496	8,697
Revenue Over/(Under) Expenditures	(163,788)	(365,694)	(263,317)	(209,746)	53,571	(38,725)	(44,063)	(5,338)

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 8/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	August Budget	August Actual	Favorable/ (Unfavor)
Outdoor Rec MRMD Program Revenue	181,303	-	-	-	-	-	-	-
Gear library revenue	166	850	566	-	(566)	71	-	(71)
Outdoor Rec - Contribution revenue	7,571	-	-	-	-	-	-	-
Outdoor Rec - Day Camps Revenue	-	46,000	46,000	32,036	(13,965)	-	90	90
Outdoor Rec - Overnight Camps Revenue	-	133,555	133,555	125,599	(7,956)	-	-	-
Outdoor Rec - Sports Camps Revenue	-	27,130	27,130	28,001	871	-	63	63
Outdoor Rec - Sports Camps (contracted)	-	19,695	19,695	18,357	(1,338)	-	495	495
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	226,946	203,992	(22,954)	71	648	577
Outdoor Rec Salaries	131,102	138,207	92,101	90,240	1,862	11,513	10,631	882
Outdoor Rec Hourly Wages - Part Time	108,029	132,568	109,373	105,801	3,572	35,982	36,093	(111)
401a Payroll Tax	8,504	11,327	7,548	7,403	146	944	1,773	(829)
Medicare and other taxes	3,213	4,331	4,876	2,841	2,035	610	777	(168)
Unemployment	413	2,987	1,990	392	1,598	249	94	155
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	21,647	25,000	16,660	18,794	(2,134)	2,083	-	2,083
Retirement Benefits - 457 Match	7,544	13,821	9,210	5,198	4,012	1,151	636	515
Total Wages and Benefits	280,452	328,240	241,759	230,669	11,090	52,530	50,004	2,526
Outdoor Rec Staff Uniforms	-	1,000	666	-	666	83	-	83
Outdoor Rec Office Supplies	875	250	167	698	(532)	21	-	21
Outdoor Rec Operating Expenses	27,408	3,000	3,000	9,165	(6,165)	-	867	(867)
Outdoor Rec Employee Relations	451	1,675	1,675	832	843	600	51	549
Gear Library expense	1,111	5,150	5,050	1,963	3,087	1,850	1,343	507
Outdoor Rec Marketing & Communications Expense	51	2,000	1,333	450	883	167	-	167
Outdoor Rec Conferences and Training	1,145	1,200	800	-	800	100	-	100
Outdoor recreation other expense	-	-	-	-	-	-	-	-
Outdoor Rec Day Camp Program Expense	64	13,150	8,763	11,199	(2,436)	1,095	23	1,073
Outdoor Rec Overnight Camp program Expense	7,507	14,975	9,979	11,774	(1,795)	1,247	3,466	(2,218)
Outdoor Rec Sports Camp program expense	5,206	11,305	7,534	9,685	(2,151)	942	306	636
Outdoor Rec Camp Contractor Expense	6,017	17,330	11,549	15,569	(4,020)	1,444	11,723	(10,279)
Outdoor Rec Special Event Program expense	1,773	-	-	64	(64)	-	-	-
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	-	-	-	-	-	-	-
OR - Maloit park challenge Program expense	-	-	-	-	-	-	-	-
Total Exp. Other than Wages and Benefits	64,873	71,035	50,516	61,400	(10,884)	7,549	17,777	(10,228)
Total Expenditures	345,325	399,275	292,274	292,069	206	60,079	67,781	(7,702)
Revenue Over/(Under) Expenditures	(114,841)	(172,045)	(65,328)	(88,077)	(22,749)	(60,008)	(67,133)	(7,125)



Mountain Recreation Metro District, CO

Vendor History Report

By Vendor Name

Posting Date Range 08/01/2025 - 08/31/2025

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												
VEN01000 - Ads On Board												
1521	Dahser Clean Service		8/8/2025	Y	52803	8/20/2025	2,100.00	0.00	0.00	0.00	2,100.00	2,100.00
	Dahser Clean Service	0.00	1,050.00		10-20-400-6360	Eagle Building Maintenance Service	1,050.00	0.00	0.00	0.00	1,050.00	1,050.00
1522	Cleaning of dasher		8/8/2025	Y	52835	9/9/2025	1,050.00	0.00	0.00	0.00	1,050.00	1,050.00
	Cleaning of dasher	0.00	1,050.00		10-40-401-6360	Edwards Building Maintenance Ser	1,050.00					
01001 - Adventure Travel Guides International LLC												
ATGI08.21.25	Contracted outdoor climbing		8/21/2025		52829	8/22/2025	1,575.00	0.00	0.00	0.00	1,575.00	1,575.00
	Contracted outdoor clim	0.00	1,575.00		10-50-283-6230	Outdoor Rec Camp Contractor Expe	1,575.00					

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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							50,223.91	0.00	0.00	0.00	50,223.91	50,223.91
AB08.31.25	CC Statements		8/31/2025		DFT0001679	9/26/2025	50,223.91	0.00	0.00	0.00	50,223.91	50,223.91
Tents for food area	0.00	0.00	4,728.00	10-10-104-6135	Fiesta Americas		4,728.00					
Spark Hockey	0.00	0.00	2,807.83	10-1827	Hockey Equipment		2,807.83					
Water fountain replacer	0.00	0.00	2,807.03	50-30-400-7000	Gypsum Area Minor Projects		2,807.03					
Gymnastics team compe	0.00	0.00	2,693.95	10-40-293-6102	Edwards Gymnastics Meet Expense		2,693.95					
GRC Uniforms	0.00	0.00	2,193.15	10-30-400-5033	Gypsum Facility Staff Uniforms		2,193.15					
JB T shirts Admin FT Uni	0.00	0.00	2,050.00	10-10-100-5033	Employee Uniforms		2,050.00					
Photo Booth ctivity for F	0.00	0.00	1,956.79	10-10-104-6135	Fiesta Americas		1,956.79					
Monument	0.00	0.00	1,702.30	10-50-282-6102	Outdoor Rec Overnight Camp progr		1,702.30					
Fall Flag football	0.00	0.00	1,472.00	10-20-260-6102	Eagle Youth Sports Program Expens		512.00					
				10-30-260-6102	Gypsum Youth Sports Program Exp		328.00					
				10-40-260-6102	Edwards Youth Sports Program Exp		632.00					
Fiestas Americas sticker:	0.00	0.00	1,390.00	10-10-104-6135	Fiesta Americas		1,390.00					
Gypsum Ace Hardware	0.00	0.00	1,305.36	10-20-400-6107	Eagle Maintenance Supplies		435.12					
				10-30-401-6107	Gypsum Maintenance Supplies		435.12					
				10-40-401-6107	Edwards Maintenance Supplies		435.12					
McCoy Wildcat park Insu	0.00	0.00	1,287.94	25-80-400-6220	McCoy Park Maintenance Services (1,287.94					
Fiestas America Sponsor	0.00	0.00	1,040.00	10-10-104-6135	Fiesta Americas		1,040.00					
Wee Sports jerseys	0.00	0.00	1,000.00	10-20-260-6102	Eagle Youth Sports Program Expens		312.00					
				10-30-260-6102	Gypsum Youth Sports Program Exp		336.00					
				10-40-260-6102	Edwards Youth Sports Program Exp		352.00					
Fiestas America Radios /	0.00	0.00	800.00	10-10-104-6135	Fiesta Americas		800.00					
SP Swimmerd	0.00	0.00	779.96	10-20-301-6102	Eagle Aquatics - Program Expense		779.96					
Costco monument	0.00	0.00	724.91	10-50-282-6102	Outdoor Rec Overnight Camp progr		724.91					
EPIR Unirforms	0.00	0.00	722.04	10-20-400-5033	Eagle Staff Uniforms		722.04					
Boardroom Deli Lunch fr	0.00	0.00	498.28	10-10-100-6120	Meeting Expenses		498.28					
Walmart	0.00	0.00	486.83	10-20-400-6117	Eagle Concession Supplies		486.83					
Washing Machine for EF	0.00	0.00	478.88	10-40-401-6107	Edwards Maintenance Supplies		478.88					
Card Printer Ink	0.00	0.00	410.36	10-30-400-6205	Gypsum Copier and Office Equip		410.36					
Moes original	0.00	0.00	404.22	10-20-205-6102	Eagle Rec Kids Program Expense		202.11					
				10-30-205-6102	Gypsum Rec Kids Program Expense		202.11					
Amazon	0.00	0.00	401.80	10-10-104-6135	Fiesta Americas		401.80					
End of season staff appr	0.00	0.00	396.00	10-10-100-6122	Employee Relations		396.00					
CPS Distribution	0.00	0.00	392.76	10-30-260-6102	Gypsum Youth Sports Program Exp		392.76					
SDA Conference	0.00	0.00	370.15	10-10-100-6350	Conferences and Training		370.15					
Gear Library Expense	0.00	0.00	346.78	10-50-280-6161	Gear Library expense		346.78					
Gardunos Eagle	0.00	0.00	338.26	10-50-282-6102	Outdoor Rec Overnight Camp progr		338.26					
R3Cafe	0.00	0.00	325.00	10-10-100-6120	Meeting Expenses		325.00					
Amazon	0.00	0.00	303.28	10-50-280-6161	Gear Library expense		303.28					
Digitized facility plans	0.00	0.00	298.00	10-30-400-6100	Gypsum Office Supplies		298.00					
Gear Library expense	0.00	0.00	297.00	10-50-280-6161	Gear Library expense		297.00					
Costco	0.00	0.00	294.83	10-10-100-6122	Employee Relations		294.83					

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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					
New Lockers for Gypsun	0.00	0.00	279.51	10-30-290-6102	Gypsum Gymnastics Program Exper		279.51					
Creek Side Grill	0.00	0.00	274.30	10-10-100-6120	Meeting Expenses		274.30					
Tent Frame Replacemen	0.00	0.00	257.74	10-10-104-6131	Community Engagement expense		257.74					
Amazon	0.00	0.00	256.72	10-10-100-6122	Employee Relations		256.72					
Snacks for maintenance	0.00	0.00	251.63	10-30-400-6122	Gypsum Employee Relations		251.63					
Filters for water fountai	0.00	0.00	247.69	10-30-400-6100	Gypsum Office Supplies		247.69					
Stnd up paddle	0.00	0.00	240.00	10-50-280-6102	Outdoor Rec Operating Expenses		240.00					
Stand up paddle board	0.00	0.00	240.00	10-50-280-6102	Outdoor Rec Operating Expenses		240.00					
Monument walmart	0.00	0.00	236.14	10-50-282-6102	Outdoor Rec Overnight Camp progr		236.14					
PDS GRC	0.00	0.00	227.90	10-30-401-6107	Gypsum Maintenance Supplies		227.90					
Fiestas America Walmar	0.00	0.00	213.94	10-10-104-6131	Community Engagement expense		121.14					
				10-10-104-6135	Fiesta Americas		92.80					
EPIR floor removal	0.00	0.00	213.62	10-20-400-6100	Eagle Office Supplies		213.62					
Maintenance week lunc	0.00	0.00	211.43	10-10-100-6120	Meeting Expenses		211.43					
Lunch for maintance we	0.00	0.00	211.40	10-30-400-6122	Gypsum Employee Relations		211.40					
Lunch for maintance we	0.00	0.00	204.92	10-30-400-6122	Gypsum Employee Relations		204.92					
costco	0.00	0.00	197.11	10-20-400-6117	Eagle Concession Supplies		197.11					
Started for FP Kubota	0.00	0.00	196.63	25-70-401-6105	Freedom Park Maintenance Equipm		196.63					
Eagle vail swimming poc	0.00	0.00	195.00	10-20-302-6102	Eagle Aquatics - Swim Team Progra		195.00					
Fiestas America Decorat	0.00	0.00	191.43	10-10-104-6135	Fiesta Americas		191.43					
American Red Cross	0.00	0.00	187.46	10-20-301-6102	Eagle Aquatics - Program Expense		187.46					
gear library expense	0.00	0.00	184.00	10-50-280-6161	Gear Library expense		184.00					
Capcut Subscription	0.00	0.00	179.99	10-10-103-6302	Marketing and Communication Exp		179.99					
Large frame signs	0.00	0.00	173.82	10-30-400-6302	Gypsum Marketing and Communic		173.82					
Walmart	0.00	0.00	171.21	10-50-282-6102	Outdoor Rec Overnight Camp progr		171.21					
Car Quest Battery for FP	0.00	0.00	165.41	25-70-401-6105	Freedom Park Maintenance Equipm		165.41					
Walmart	0.00	0.00	162.83	10-50-280-6102	Outdoor Rec Operating Expenses		162.83					
Gear Library Expense	0.00	0.00	158.77	10-50-280-6161	Gear Library expense		158.77					
PSI	0.00	0.00	149.00	10-30-401-6360	Gypsum Building Maintenance Serv		149.00					
Oil Change	0.00	0.00	147.97	10-10-100-6140	District Vehicle Fuel & Maintenance		147.97					
John Volk welcome lunc	0.00	0.00	132.00	10-10-100-6122	Employee Relations		132.00					
card printer ink and sign	0.00	0.00	127.29	10-30-400-6100	Gypsum Office Supplies		127.29					
Foam Removal for AGC	0.00	0.00	126.05	10-40-400-6122	Edwards Employee Relations		126.05					
Family Dollar camp supp	0.00	0.00	123.86	10-30-290-6102	Gypsum Gymnastics Program Exper		123.86					
Fiestas Cafe Chanos birt	0.00	0.00	123.39	10-40-400-6122	Edwards Employee Relations		123.39					
Lunch for maintnace w	0.00	0.00	121.75	10-30-400-6122	Gypsum Employee Relations		121.75					
GRC Internet	0.00	0.00	120.00	10-30-400-6401	Gypsum Internet/Telephone/Cable		120.00					
Oil change for Edwards I	0.00	0.00	117.28	10-10-100-6140	District Vehicle Fuel & Maintenance		117.28					
Costco	0.00	0.00	115.27	10-20-400-6117	Eagle Concession Supplies		115.27					
Appreciation Party food	0.00	0.00	113.08	10-10-100-6120	Meeting Expenses		113.08					
Fiestas America Supplies	0.00	0.00	106.95	10-10-104-6135	Fiesta Americas		106.95					
PDS EFH	0.00	0.00	105.46	10-40-401-6107	Edwards Maintenance Supplies		105.46					
Garmin	0.00	0.00	104.85	10-50-280-6102	Outdoor Rec Operating Expenses		104.85					

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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					
Deadlift Comp Winner P	0.00	0.00	104.03	10-30-330-6102	Gypsum Fitness Program Expense		104.03					
Safety Vest for Events	0.00	0.00	101.95	10-10-104-6131	Community Engagement expense		101.95					
ESC Internet	0.00	0.00	99.95	25-60-400-6403	Eagle Complex Internet and IT Equip		99.95					
USA Gymnastics	0.00	0.00	99.00	10-40-293-6102	Edwards Gymnastics Meet Expense		99.00					
USA Gymnastics membe	0.00	0.00	99.00	10-30-290-6102	Gypsum Gymnastics Program Exper		99.00					
USA Gymnastics Membe	0.00	0.00	99.00	10-30-290-6102	Gypsum Gymnastics Program Exper		99.00					
USA Gymnastics	0.00	0.00	99.00	10-40-293-6102	Edwards Gymnastics Meet Expense		99.00					
Trainer Supplies	0.00	0.00	96.17	10-30-330-6102	Gypsum Fitness Program Expense		96.17					
New Tent Weights	0.00	0.00	94.48	10-10-104-6131	Community Engagement expense		94.48					
Walmart	0.00	0.00	92.93	10-20-205-6102	Eagle Rec Kids Program Expense		92.93					
Walmart Monument	0.00	0.00	92.35	10-50-282-6102	Outdoor Rec Overnight Camp progr		92.35					
Amazon Monument	0.00	0.00	92.17	10-50-282-6102	Outdoor Rec Overnight Camp progr		92.17					
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					
Goggle youtube TV EFH	0.00	0.00	87.72	10-40-400-6401	Edwards Internet/Telephone/Cable		87.72					
Poster Printing for Fiest	0.00	0.00	85.44	10-10-104-6135	Fiesta Americas		85.44					
Walmart	0.00	0.00	81.90	10-50-282-6102	Outdoor Rec Overnight Camp progr		81.90					
Tent Weights	0.00	0.00	79.44	10-10-104-6131	Community Engagement expense		79.44					
Truck Fuel	0.00	0.00	78.28	10-10-100-6140	District Vehicle Fuel & Maintenance		78.28					
Gorilla Contruccion Adhe	0.00	0.00	77.94	25-60-400-6105	Eagle Complex Maintenance Equipr		77.94					
Cleaning Supplies for ma	0.00	0.00	76.86	10-30-401-6200	Gypsum Janitorial Services Contract		76.86					
Registration for safety a	0.00	0.00	75.00	10-40-293-6102	Edwards Gymnastics Meet Expense		75.00					
Facebook Ads	0.00	0.00	75.00	10-10-104-6135	Fiesta Americas		13.40					
				10-20-240-6108	Eagle Adult Sports Program Expensi		21.62					
				10-20-260-6102	Eagle Youth Sports Program Expens		13.33					
				10-30-260-6102	Gypsum Youth Sports Program Exp		13.33					
				10-40-260-6102	Edwards Youth Sports Program Exp		13.32					
USA Gymnastics	0.00	0.00	75.00	10-40-293-6102	Edwards Gymnastics Meet Expense		75.00					
Lunch during budget me	0.00	0.00	73.72	10-10-100-6122	Employee Relations		73.72					
Instacart	0.00	0.00	72.90	10-30-205-6102	Gypsum Rec Kids Program Expense		72.90					
Sports camp program	0.00	0.00	70.08	10-50-283-6102	Outdoor Rec Sports Camp program		70.08					
MCP Schedule App	0.00	0.00	70.00	10-10-100-6312	Dues, Subscriptions, Books		70.00					
Amazon	0.00	0.00	69.99	10-10-100-6122	Employee Relations		69.99					
Adobe	0.00	0.00	69.98	10-10-105-6206	Computer/IT/Phone Services		69.98					
Instacart	0.00	0.00	69.53	10-30-205-6102	Gypsum Rec Kids Program Expense		69.53					
Radio Holders for comm	0.00	0.00	69.46	10-10-104-6131	Community Engagement expense		69.46					
Facebook Ads	0.00	0.00	69.00	10-10-104-6135	Fiesta Americas		42.20					
				10-20-240-6108	Eagle Adult Sports Program Expensi		11.17					
				10-20-260-6102	Eagle Youth Sports Program Expens		5.21					
				10-30-260-6102	Gypsum Youth Sports Program Exp		5.21					
				10-40-260-6102	Edwards Youth Sports Program Exp		5.21					
Instacart	0.00	0.00	67.93	10-30-205-6102	Gypsum Rec Kids Program Expense		67.93					

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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						
Overnight Expense	0.00	0.00	64.12	10-50-282-6102	Outdoor Rec Overnight Camp progr	64.12						
Walmart	0.00	0.00	61.76	10-40-293-6102	Edwards Gymnastics Meet Expense	61.76						
Operating expense	0.00	0.00	60.77	10-50-280-6102	Outdoor Rec Operating Expenses	60.77						
PDS EPIR	0.00	0.00	60.56	10-20-400-6107	Eagle Maintenance Supplies	60.56						
Join Homepage	0.00	0.00	59.95	10-10-100-6312	Dues, Subscriptions, Books	59.95						
Emergency Light fixture:	0.00	0.00	59.32	10-30-400-6406	Gypsum Security/Fire Suppression	59.32						
Light bulb and cleaning :	0.00	0.00	55.90	10-40-401-6107	Edwards Maintenance Supplies	55.90						
Fiestas America	0.00	0.00	55.57	10-10-104-6135	Fiesta Americas	55.57						
Lunch for staff maintena	0.00	0.00	54.70	10-30-400-6122	Gypsum Employee Relations	54.70						
USPS Stamps	0.00	0.00	54.00	10-10-100-6100	Office Supplies	54.00						
City Market	0.00	0.00	53.76	10-20-400-6117	Eagle Concession Supplies	53.76						
Costco	0.00	0.00	53.43	10-20-400-6117	Eagle Concession Supplies	53.43						
Gear Library Expense	0.00	0.00	53.11	10-50-280-6161	Gear Library expense	53.11						
Fee for Fiestas America l	0.00	0.00	52.00	10-10-104-6135	Fiesta Americas	52.00						
Edwards Building Center	0.00	0.00	51.95	10-40-401-6107	Edwards Maintenance Supplies	51.95						
Home Depot Lights for E	0.00	0.00	51.92	10-40-401-6107	Edwards Maintenance Supplies	51.92						
Front Desk Appreciation	0.00	0.00	51.34	10-30-400-6122	Gypsum Employee Relations	51.34						
Stock Photos Subscriptic	0.00	0.00	50.42	10-10-103-6302	Marketing and Communication Exp	50.42						
Costco	0.00	0.00	47.94	10-20-400-6117	Eagle Concession Supplies	47.94						
Lunch for maintance we	0.00	0.00	47.81	10-30-400-6122	Gypsum Employee Relations	47.81						
Meeting with Lizzy Owe	0.00	0.00	47.74	10-10-103-6302	Marketing and Communication Exp	47.74						
Century Martial Arts Uni	0.00	0.00	47.28	10-40-260-6102	Edwards Youth Sports Program Exp	47.28						
Americas printer	0.00	0.00	46.05	10-10-104-6135	Fiesta Americas	46.05						
Parts for Gear Library Tr	0.00	0.00	45.69	10-10-100-6140	District Vehicle Fuel & Maintenance	45.69						
Fiestas America Poster	0.00	0.00	45.00	10-10-104-6135	Fiesta Americas	45.00						
Walmart Supplies	0.00	0.00	44.32	10-10-100-6100	Office Supplies	44.32						
Lunch with board memb	0.00	0.00	44.16	10-10-100-6120	Meeting Expenses	44.16						
Sheil Oil	0.00	0.00	43.63	10-10-100-6140	District Vehicle Fuel & Maintenance	43.63						
Air Delights Restroom P:	0.00	0.00	43.50	10-40-401-6107	Edwards Maintenance Supplies	43.50						
Bathroom Partitian Brac	0.00	0.00	41.35	10-40-401-6107	Edwards Maintenance Supplies	41.35						
Home Depot Pliers for E	0.00	0.00	39.94	10-40-401-6107	Edwards Maintenance Supplies	39.94						
Tape	0.00	0.00	39.53	10-30-400-6100	Gypsum Office Supplies	39.53						
Fiestas America Handou	0.00	0.00	37.14	10-10-104-6135	Fiesta Americas	37.14						
Slider Dics	0.00	0.00	35.96	10-30-330-6102	Gypsum Fitness Program Expense	35.96						
Lunch for maintance we	0.00	0.00	34.50	10-30-400-6122	Gypsum Employee Relations	34.50						
Fiesta Fliers for Tabling l	0.00	0.00	34.25	10-10-104-6135	Fiesta Americas	34.25						
Masks for Foam Remov:	0.00	0.00	32.99	50-40-400-7001	Field House Capital Replacement Fu	32.99						
Edwards Building Center	0.00	0.00	32.99	10-40-401-6107	Edwards Maintenance Supplies	32.99						
Solutions background ch	0.00	0.00	30.00	10-30-290-6102	Gypsum Gymnastics Program Exper	30.00						
Background Check Paym	0.00	0.00	30.00	10-40-293-6102	Edwards Gymnastics Meet Expense	30.00						
Staff Appreciation	0.00	0.00	25.61	10-50-280-6122	Outdoor Rec Employee Relations	25.61						
Volunteer Appreciation	0.00	0.00	25.00	10-50-280-6122	Outdoor Rec Employee Relations	25.00						
Scheduling Software	0.00	0.00	24.95	10-30-290-6102	Gypsum Gymnastics Program Exper	24.95						

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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				
Walmart	0.00	0.00	24.14	10-50-282-6102	Outdoor Rec Overnight Camp progr		24.14				
Amazon Fiestas America	0.00	0.00	24.08	10-10-104-6135	Fiesta Americas		24.08				
Walmart	0.00	0.00	23.26	10-20-400-6109	Eagle Pool - Operations expenses		23.26				
Keys for EFH	0.00	0.00	22.50	10-40-401-6107	Edwards Maintenance Supplies		22.50				
Tape for Divider on turf	0.00	0.00	22.49	10-40-401-6107	Edwards Maintenance Supplies		22.49				
Belts for Taekwondo	0.00	0.00	21.24	10-40-260-6102	Edwards Youth Sports Program Exp		21.24				
Fuel for FP Mowers	0.00	0.00	21.13	10-10-100-6140	District Vehicle Fuel & Maintenance		21.13				
Day camp Program expe	0.00	0.00	20.57	10-50-281-6102	Outdoor Rec Day Camp Program Ex		20.57				
Shell oil	0.00	0.00	20.41	10-10-100-6140	District Vehicle Fuel & Maintenance		20.41				
Gypsum Ace	0.00	0.00	20.38	10-20-400-6107	Eagle Maintenance Supplies		20.38				
Jenson USA	0.00	0.00	20.00	10-50-280-6102	Outdoor Rec Operating Expenses		20.00				
Monthly Subscription to	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies		19.99				
Monthly Subscription to	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies		19.99				
City Market	0.00	0.00	19.21	10-20-400-6117	Eagle Concession Supplies		19.21				
City Maket	0.00	0.00	18.00	10-20-205-6102	Eagle Rec Kids Program Expense		18.00				
League Lobster	0.00	0.00	17.95	10-20-260-6102	Eagle Youth Sports Program Expens		5.98				
				10-30-260-6102	Gypsum Youth Sports Program Exp		5.99				
				10-40-260-6102	Edwards Youth Sports Program Exp		5.98				
Alpine Quest	0.00	0.00	17.85	10-50-280-6102	Outdoor Rec Operating Expenses		17.85				
Home Depot	0.00	0.00	17.34	10-50-280-6102	Outdoor Rec Operating Expenses		17.34				
Storage Box	0.00	0.00	16.61	10-10-103-6302	Marketing and Communication Exp		16.61				
Email Adress List Cleanir	0.00	0.00	16.16	10-10-103-6302	Marketing and Communication Exp		16.16				
canva	0.00	0.00	15.00	10-10-103-6302	Marketing and Communication Exp		15.00				
Canva	0.00	0.00	15.00	10-20-400-6100	Eagle Office Supplies		15.00				
Walmart	0.00	0.00	11.22	10-20-205-6102	Eagle Rec Kids Program Expense		11.22				
Supplies	0.00	0.00	10.93	10-30-290-6102	Gypsum Gymnastics Program Exper		10.93				
Eagle County Landfill	0.00	0.00	10.64	10-40-401-6107	Edwards Maintenance Supplies		10.64				
overnight camp	0.00	0.00	10.47	10-50-282-6102	Outdoor Rec Overnight Camp progr		10.47				
Lunch for maintenance \	0.00	0.00	10.28	10-30-400-6122	Gypsum Employee Relations		10.28				
Camp Supplies	0.00	0.00	10.20	10-30-290-6102	Gypsum Gymnastics Program Exper		10.20				
Clock for fury area	0.00	0.00	9.98	10-30-400-6100	Gypsum Office Supplies		9.98				
City Market	0.00	0.00	9.85	10-30-205-6102	Gypsum Rec Kids Program Expense		9.85				
R3Cafe LLC	0.00	0.00	9.24	10-30-205-6102	Gypsum Rec Kids Program Expense		9.24				
SMS Subscription	0.00	0.00	8.00	10-10-103-6302	Marketing and Communication Exp		8.00				
Walmart	0.00	0.00	7.95	10-50-282-6102	Outdoor Rec Overnight Camp progr		7.95				
CPS Distributions	0.00	0.00	7.75	10-30-260-6102	Gypsum Youth Sports Program Exp		7.75				
MCP Rec Kids	0.00	0.00	7.00	10-20-205-6102	Eagle Rec Kids Program Expense		7.00				
Wahing liquid	0.00	0.00	6.52	10-20-400-6117	Eagle Concession Supplies		6.52				
Facebooks Ads	0.00	0.00	6.12	10-10-104-6135	Fiesta Americas		3.59				
				10-20-240-6108	Eagle Adult Sports Program Expens		2.53				
Costco Monument	0.00	0.00	5.56	10-50-282-6102	Outdoor Rec Overnight Camp progr		5.56				
City Market	0.00	0.00	3.11	10-50-280-6102	Outdoor Rec Operating Expenses		3.11				
Carquest	0.00	0.00	3.06	10-10-100-6140	District Vehicle Fuel & Maintenance		3.06				

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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						
overnight expense	0.00	0.00	2.08	10-50-282-6102	Outdoor Rec Overnight Camp progr	2.08						
Vail Parking	0.00	0.00	2.00	10-50-281-6102	Outdoor Rec Day Camp Program Ex	2.00						
Refund from copy copy	0.00	0.00	-2.89	10-10-104-6135	Fiesta Americas	-2.89						
Moes Original refund	0.00	0.00	-66.00	10-20-205-6102	Eagle Rec Kids Program Expense	-66.00						
Amazon Refund for mor	0.00	0.00	-87.91	10-50-282-6102	Outdoor Rec Overnight Camp progr	-87.91						
00044 - AM Gas Marketing Corp.							7,211.19	0.00	0.00	0.00	7,211.19	7,211.19
18032	GRC and EPIR Energy		8/18/2025		DFT0001673	8/28/2025	7,211.19	0.00	0.00	0.00	7,211.19	7,211.19
GRC and EPIR Energy	0.00	0.00	7,211.19	10-20-400-6404	Eagle Natural Gas	4,312.70						
				10-30-400-6406	Gypsum Security/Fire Suppression	2,898.49						
00066 - Apex Security							86.30	0.00	0.00	0.00	86.30	86.30
1676668	EPIR Security Services		8/5/2025		DFT0001643	8/12/2025	86.30	0.00	0.00	0.00	86.30	86.30
EPIR Security Services	0.00	0.00	86.30	10-20-400-6406	Eagle Security	86.30						
00070 - Arena Products & Services, LLC							3,855.00	0.00	0.00	0.00	3,855.00	3,855.00
3979	Planned Maintenance Agreement		8/14/2025		52804	8/20/2025	3,855.00	0.00	0.00	0.00	3,855.00	3,855.00
Planned Maintenance Ag	0.00	0.00	3,855.00	10-20-400-6360	Eagle Building Maintenance Service	3,855.00						
01208 - Arepas Caribbean Food							150.00	0.00	0.00	0.00	150.00	150.00
ACF08.14.25	Refund for Fiestas Americas		8/14/2025		52805	8/20/2025	150.00	0.00	0.00	0.00	150.00	150.00
Refund for Fiestas Amer	0.00	0.00	150.00	10-10-104-6135	Fiesta Americas	150.00						
00085 - Background Investigation Bureau, LLC							59.00	0.00	0.00	0.00	59.00	59.00
INV-78127	Background Checks		8/18/2025		DFT0001674	8/22/2025	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							2,391.57	0.00	0.00	0.00	2,391.57	2,391.57
559275338308.06.25	ESC Natural Gas		8/6/2025		DFT0001644	8/26/2025	27.00	0.00	0.00	0.00	27.00	27.00
ESC Natural Gas	0.00	0.00	27.00	25-60-400-6404	Eagle Complex Natural Gas	27.00						
770218778108.05.25	EFH Natural Gas		8/5/2025		DFT0001645	8/25/2025	121.34	0.00	0.00	0.00	121.34	121.34
EFH Natural Gas	0.00	0.00	121.34	10-40-400-6404	Edwards Natural Gas	121.34						
905660341008.07.25	EPIR Natural Gas		8/7/2025		DFT0001646	8/25/2025	1,321.17	0.00	0.00	0.00	1,321.17	1,321.17
EPIR Natural Gas	0.00	0.00	1,321.17	10-20-400-6404	Eagle Natural Gas	1,321.17						
905673400608.07.25	GRC Natural Gas		8/7/2025		DFT0001647	8/27/2025	922.06	0.00	0.00	0.00	922.06	922.06
GRC Natural Gas	0.00	0.00	922.06	10-30-400-6404	Gypsum Natural Gas	922.06						
00945 - Blue Monster Service							780.00	0.00	0.00	0.00	780.00	780.00
14164	Portable Toilets		8/20/2025	Y	52836	9/9/2025	780.00	0.00	0.00	0.00	780.00	780.00
Portable Toilets	0.00	0.00	780.00	25-80-400-6407	McCoy Park Portable Toilets	780.00						

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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						
01204 - Brayden Jackson							831.57	0.00	0.00	0.00	831.57	831.57
BJ08.05.25	Final Paycheck		8/5/2025		52785	8/5/2025	831.57	0.00	0.00	0.00	831.57	831.57
Final Paycheck	0.00	0.00	831.57	10-20-300-5002	Eagle Aquatics - Part time Hourly W			588.35				
				10-30-307-5002	Gypsum Creek Pool Hourly Wages -			243.22				
01211 - C&C Painting Inc							2,916.81	0.00	0.00	0.00	2,916.81	2,916.81
25569	Time and Materials		8/26/2025		52837	9/9/2025	2,916.81	0.00	0.00	0.00	2,916.81	2,916.81
Time and Materials	0.00	0.00	2,916.81	10-30-401-6360	Gypsum Building Maintenance Serv			2,916.81				
00145 - CEM Sales & Service, Inc							7,584.78	0.00	0.00	0.00	7,584.78	7,584.78
I2501333	CEM Moss Wafers		8/7/2025		52808	8/20/2025	361.92	0.00	0.00	0.00	361.92	361.92
CEM Moss Wafers	0.00	0.00	361.92	10-20-400-6109	Eagle Pool - Operations expenses			361.92				
I2501397	CEM Chlorinator		8/12/2025		52808	8/20/2025	463.19	0.00	0.00	0.00	463.19	463.19
CEM Chlorinator	0.00	0.00	463.19	10-30-307-6109	Gypsum Creek Pool - Operations ex			463.19				
I2501466	CEM Flow Switch		8/15/2025		52808	8/20/2025	264.92	0.00	0.00	0.00	264.92	264.92
CEM Flow Switch	0.00	0.00	264.92	10-30-307-6109	Gypsum Creek Pool - Operations ex			264.92				
I2501511	CEM Chlorine		8/20/2025		52838	9/9/2025	6,494.75	0.00	0.00	0.00	6,494.75	6,494.75
CEM Chlorine	0.00	0.00	6,494.75	10-30-307-6109	Gypsum Creek Pool - Operations ex			6,494.75				
00148 - Century Link/Lumen							331.35	0.00	0.00	0.00	331.35	331.35
51049504208.17.25	Gypsum Creek Internet		8/17/2025		DFT0001678	8/21/2025	123.89	0.00	0.00	0.00	123.89	123.89
Gypsum Creek Internet	0.00	0.00	123.89	10-30-307-6109	Gypsum Creek Pool - Operations ex			123.89				
90945960	GRC Internet		8/12/2025		DFT0001682	9/3/2025	207.46	0.00	0.00	0.00	207.46	207.46
GRC Internet	0.00	0.00	207.46	10-30-400-6401	Gypsum Internet/Telephone/Cable			207.46				
01197 - Christina Hovater							2,330.00	0.00	0.00	0.00	2,330.00	2,330.00
CH08.11.25	Christina's Check		8/11/2025		52801	8/11/2025	2,330.00	0.00	0.00	0.00	2,330.00	2,330.00
Christina's Check	0.00	0.00	2,330.00	10-10-103-6221	Consulting			2,330.00				
CH08.11.25	Christina's Check		8/11/2025		52802	8/11/2025						2,330.00
Christina's Check	0.00	0.00	2,330.00	10-10-103-6221	Consulting			2,330.00				
CH08.11.25	Christina's Check		8/11/2025		52801	8/11/2025						-2,330.00
Christina's Check	0.00	0.00	2,330.00	10-10-103-6221	Consulting			2,330.00				
01062 - Colorado Department of Labor							1,140.00	0.00	0.00	0.00	1,140.00	1,140.00
4133	State Inspection		8/25/2025		52840	9/9/2025	1,140.00	0.00	0.00	0.00	1,140.00	1,140.00
State Inspection	0.00	0.00	1,140.00	10-30-401-6360	Gypsum Building Maintenance Serv			760.00				
				10-40-401-6360	Edwards Building Maintenance Serv			380.00				
00218 - Decypher Technologies, Inc							5,919.10	0.00	0.00	0.00	5,919.10	5,919.10
157959DCY	Computer IT Services		8/15/2025		52841	9/9/2025	232.50	0.00	0.00	0.00	232.50	232.50
Computer IT Services	0.00	0.00	232.50	10-10-105-6206	Computer/IT/Phone Services			232.50				
158065MSP	Computer IT		8/15/2025		52841	9/9/2025	5,106.60	0.00	0.00	0.00	5,106.60	5,106.60

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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					
Computer IT	0.00	0.00	5,106.60	10-10-105-6206	Computer/IT/Phone Services	5,106.60					
158315DCY	Computer IT Services	8/22/2025		52841	9/9/2025	115.00	0.00	0.00	0.00	115.00	115.00
Computer IT Services	0.00	0.00	115.00	10-10-105-6206	Computer/IT/Phone Services	115.00					
158333DCY	Computer IT Services	8/22/2025		52841	9/9/2025	465.00	0.00	0.00	0.00	465.00	465.00
Computer IT Services	0.00	0.00	465.00	10-10-105-6206	Computer/IT/Phone Services	465.00					
01066 - DJensen Electric Inc						150.00	0.00	0.00	0.00	150.00	150.00
2082	Parts and Services	8/5/2025		52810	8/20/2025	150.00	0.00	0.00	0.00	150.00	150.00
Parts and Services	0.00	0.00	150.00	10-30-401-6360	Gypsum Building Maintenance Serv	150.00					
00242 - Duchess Ride						5,323.50	0.00	0.00	0.00	5,323.50	5,323.50
DR08.21.25	contractor split	8/21/2025		52830	8/22/2025	5,323.50	0.00	0.00	0.00	5,323.50	5,323.50
contractor split	0.00	0.00	5,323.50	10-50-283-6230	Outdoor Rec Camp Contractor Expe	5,323.50					
01019 - Eagle Climbing and Fitness						1,200.00	0.00	0.00	0.00	1,200.00	1,200.00
1120	Climbing Wall for Fiestas America	8/7/2025		52811	8/20/2025	1,200.00	0.00	0.00	0.00	1,200.00	1,200.00
Climbing Wall for Fiesta	0.00	0.00	1,200.00	10-10-104-6135	Fiesta Americas	1,200.00					
00252 - Eagle County BMX						4,524.00	0.00	0.00	0.00	4,524.00	4,524.00
BMX08.21.25	Session 2/2	8/21/2025		52831	8/22/2025	4,524.00	0.00	0.00	0.00	4,524.00	4,524.00
Session 2/2	0.00	0.00	4,524.00	10-50-283-6230	Outdoor Rec Camp Contractor Expe	4,524.00					
00257 - Eagle County Fleet Services						1,210.59	0.00	0.00	0.00	1,210.59	1,210.59
July 2025	Fuel Monthly	8/7/2025		52812	8/20/2025	1,210.59	0.00	0.00	0.00	1,210.59	1,210.59
Fuel Monthly	0.00	0.00	1,210.59	10-10-100-6140	District Vehicle Fuel & Maintenance	1,210.59					
00266 - Eagle Lock & Key						1,583.50	0.00	0.00	0.00	1,583.50	1,583.50
#15080	Hardware	8/28/2025		52842	9/9/2025	1,583.50	0.00	0.00	0.00	1,583.50	1,583.50
Hardware	0.00	0.00	1,583.50	10-30-401-6107	Gypsum Maintenance Supplies	1,583.50					
00269 - Eagle River Water & Sanitation Dist.						806.43	0.00	0.00	0.00	806.43	806.43
2873403	EFH Water	8/4/2025		DFT0001656	8/22/2025	781.23	0.00	0.00	0.00	781.23	781.23
EFH Water	0.00	0.00	781.23	10-40-400-6408	Edwards Water/Sewer	781.23					
2873408	FP Ice Rink	8/4/2025		DFT0001657	8/22/2025	25.20	0.00	0.00	0.00	25.20	25.20
FP Ice Rink	0.00	0.00	25.20	25-70-400-6408	Water / Sewer / Trash	25.20					
00330 - FitnessTech						1,105.00	0.00	0.00	0.00	1,105.00	1,105.00
40591	Fitness Floor Repairs	8/14/2025		52843	9/9/2025	1,105.00	0.00	0.00	0.00	1,105.00	1,105.00
Fitness Floor Repairs	0.00	0.00	1,105.00	10-30-330-6102	Gypsum Fitness Program Expense	1,105.00					
00341 - Fred's Plumbing and Heating Serv, Inc						2,162.30	0.00	0.00	0.00	2,162.30	2,162.30
52903537	Valve Replacement for FP bathrooms	8/14/2025		52813	8/20/2025	2,162.30	0.00	0.00	0.00	2,162.30	2,162.30
Valve Replacement for F	0.00	0.00	2,162.30	25-70-401-6107	Freedom Park Maintenance Supplie	2,162.30					

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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						
00389 - Hartman Brothers, Inc.							974.42	0.00	0.00	0.00	974.42	974.42
450500	Carbon Dioxide		8/3/2025		52787	8/7/2025	90.30	0.00	0.00	0.00	90.30	90.30
Carbon Dioxide	0.00	0.00	90.30	10-30-400-6109	Gypsum Aquatics - Operations exp	90.30						
450501	Carbon Dioxide		8/3/2025		52787	8/7/2025	201.68	0.00	0.00	0.00	201.68	201.68
Carbon Dioxide	0.00	0.00	201.68	10-30-400-6109	Gypsum Aquatics - Operations exp	201.68						
450853	Carbon Dioxide		8/15/2025		52844	9/9/2025	211.08	0.00	0.00	0.00	211.08	211.08
Carbon Dioxide	0.00	0.00	211.08	10-30-400-6109	Gypsum Aquatics - Operations exp	211.08						
451231	Carbon Dioxide		8/24/2025		52844	9/9/2025	191.76	0.00	0.00	0.00	191.76	191.76
Carbon Dioxide	0.00	0.00	191.76	10-30-400-6109	Gypsum Aquatics - Operations exp	191.76						
451236	Carbon Dioxide		8/24/2025		52844	9/9/2025	87.60	0.00	0.00	0.00	87.60	87.60
Carbon Dioxide	0.00	0.00	87.60	10-30-400-6109	Gypsum Aquatics - Operations exp	87.60						
451439	CO2 Fee		8/27/2025		52844	9/9/2025	131.00	0.00	0.00	0.00	131.00	131.00
CO2 Fee	0.00	0.00	131.00	10-20-400-6106	Eagle Janitorial & Medical Supplies	131.00						
451510	CO2 Fee		8/27/2025		52844	9/9/2025	61.00	0.00	0.00	0.00	61.00	61.00
CO2 Fee	0.00	0.00	61.00	10-20-400-6106	Eagle Janitorial & Medical Supplies	61.00						
00420 - ID Edge, Inc.							665.97	0.00	0.00	0.00	665.97	665.97
105167	Charges for GRC		8/15/2025		52845	9/9/2025	665.97	0.00	0.00	0.00	665.97	665.97
Charges for GRC	0.00	0.00	665.97	10-30-400-6205	Gypsum Copier and Office Equip	665.97						
01183 - JA Landscape Services LLC							6,747.00	0.00	0.00	0.00	6,747.00	6,747.00
1141	Irrigation Services		8/1/2025		52789	8/7/2025	1,310.00	0.00	0.00	0.00	1,310.00	1,310.00
Irrigation Services	0.00	0.00	1,310.00	25-60-401-6107	Eagle Complex Maintenance Suppli	1,310.00						
1142	Irrigation Services		8/1/2025		52789	8/7/2025	5,437.00	0.00	0.00	0.00	5,437.00	5,437.00
Irrigation Services	0.00	0.00	5,437.00	25-70-401-6201	Freedom Park Maintenance Service	5,437.00						
01191 - jake wagener							80.00	0.00	0.00	0.00	80.00	80.00
JW08.14.25	Refund Check Request		8/14/2025		52815	8/20/2025						-80.00
Refund Check Request	0.00	0.00	80.00	10-20-400-4220	Eagle Admissions - Season Passes	80.00						
JW08.14.25	Refund Check Request		8/14/2025		52834	8/25/2025						80.00
Refund Check Request	0.00	0.00	80.00	10-20-400-4220	Eagle Admissions - Season Passes	80.00						
JW08.14.25	Refund Check Request		8/14/2025		52815	8/20/2025	80.00	0.00	0.00	0.00	80.00	80.00
Refund Check Request	0.00	0.00	80.00	10-20-400-4220	Eagle Admissions - Season Passes	80.00						
01210 - Lilly Beaumont							235.61	0.00	0.00	0.00	235.61	235.61
LB08.14.25	Bike Parts and Maintenance		8/14/2025		52846	9/9/2025	235.61	0.00	0.00	0.00	235.61	235.61
Bike Parts and Maintena	0.00	0.00	235.61	10-50-283-6102	Outdoor Rec Sports Camp program	235.61						
00500 - Lincoln Aquatics							133.33	0.00	0.00	0.00	133.33	133.33
PF027392	Refresh Cal-Hypo		8/12/2025		52847	9/9/2025	133.33	0.00	0.00	0.00	133.33	133.33
Refresh Cal-Hypo	0.00	0.00	133.33	10-20-400-6109	Eagle Pool - Operations expenses	133.33						

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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						
01212 - Maddie Wodrich							107.44	0.00	0.00	0.00	107.44	107.44
MW08.28.25	Check Replacement		8/28/2025		52848	9/9/2025	107.44	0.00	0.00	0.00	107.44	107.44
Check Replacement	0.00	0.00	107.44	10-40-400-6122	Edwards Employee Relations		107.44					
01209 - Metropolitan State University of Denver							2,500.00	0.00	0.00	0.00	2,500.00	2,500.00
MSU08.21.25	2025 Chance Ladd Scholarship Alan Rodell		8/21/2025		52832	8/22/2025	2,500.00	0.00	0.00	0.00	2,500.00	2,500.00
2025 Chance Ladd Schol	0.00	0.00	2,500.00	10-10-100-6122	Employee Relations		2,500.00					
01094 - Mountain Base Safety							1,375.00	0.00	0.00	0.00	1,375.00	1,375.00
IN-15657	Reupholster Fitness Equipment		8/22/2025		52849	9/9/2025	1,375.00	0.00	0.00	0.00	1,375.00	1,375.00
Reupholster Fitness Equ	0.00	0.00	1,375.00	10-30-330-6102	Gypsum Fitness Program Expense		1,375.00					
00557 - Mountain Pest Control, INC.							170.00	0.00	0.00	0.00	170.00	170.00
1344661	EPIR Mountain Pest		8/13/2025		52818	8/20/2025	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					
1345026	ESC Mountain Pest		8/6/2025		52818	8/20/2025	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							826.39	0.00	0.00	0.00	826.39	826.39
40005228156	Nextiva Monthly		8/27/2025		DFT0001676	8/29/2025	826.39	0.00	0.00	0.00	826.39	826.39
Nextiva Monthly	0.00	0.00	826.39	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 Equipm		274.57					
00582 - Northwest Colo. Council of Governments							700.00	0.00	0.00	0.00	700.00	700.00
0000019445	Certificate of operation		8/25/2025		52850	9/9/2025	700.00	0.00	0.00	0.00	700.00	700.00
Certificate of operation	0.00	0.00	700.00	10-30-400-6404	Gypsum Natural Gas		700.00					
01012 - Old Growth Tree Service							185.00	0.00	0.00	0.00	185.00	185.00
20663-I-2	Drought Stress Treatment		8/18/2025		52820	8/20/2025	185.00	0.00	0.00	0.00	185.00	185.00
Drought Stress Treatme	0.00	0.00	185.00	10-20-400-6363	Eagle Landscaping Expense		185.00					
01206 - Oscar Ali Jose Garcia							250.00	0.00	0.00	0.00	250.00	250.00
OAJG08.07.25	DJ for Fiestas America		8/7/2025		52821	8/20/2025	250.00	0.00	0.00	0.00	250.00	250.00
DJ for Fiestas America	0.00	0.00	250.00	10-10-104-6135	Fiesta Americas		250.00					
00876 - PEAC Solutions							782.87	0.00	0.00	0.00	782.87	782.87
40871968	Printer Lease		8/28/2025		DFT0001680	8/18/2025	782.87	0.00	0.00	0.00	782.87	782.87
Printer Lease	0.00	0.00	782.87	10-20-400-6205	Eagle Copier and Office Equip		260.93					
				10-30-400-6205	Gypsum Copier and Office Equip		260.93					
				10-40-400-6205	Edwards Copier and Office Equipm		261.01					
VEN01005 - Potestio Brothers Equipment							79.00	0.00	0.00	0.00	79.00	79.00
21577W	Services for Gator ESC		8/6/2025		52823	8/20/2025	79.00	0.00	0.00	0.00	79.00	79.00
Services for Gator ESC	0.00	0.00	79.00	25-60-400-6105	Eagle Complex Maintenance Equipr		79.00					

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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						
00920 - PSI							149.00	0.00	0.00	0.00	149.00	149.00
191715	Service		8/26/2025		52852	9/9/2025	149.00	0.00	0.00	0.00	149.00	149.00
Service	0.00	0.00	149.00	10-30-401-6360	Gypsum Building Maintenance Serv	149.00						
00667 - Rocky Mountain Reserve							609.32	0.00	0.00	0.00	609.32	609.32
1351661	RMR Monthly Admin Services		8/12/2025		DFT0001662	8/20/2025	83.40	0.00	0.00	0.00	83.40	83.40
RMR Monthly Admin Sei	0.00	0.00	83.40	10-10-100-5024	HSA & FSA	83.40						
932413	RMR Replenish		8/4/2025		DFT0001663	8/5/2025	235.95	0.00	0.00	0.00	235.95	235.95
RMR Replenish	0.00	0.00	235.95	10-2116	HSA ER contributions	235.95						
948264	RMR Replenish		8/11/2025		DFT0001664	8/12/2025	15.00	0.00	0.00	0.00	15.00	15.00
RMR Replenish	0.00	0.00	15.00	10-2116	HSA ER contributions	15.00						
963803	HSA Contribution		8/12/2025		DFT0001665	8/12/2025	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						
986359	RMR Replenish		8/25/2025		DFT0001666	8/26/2025	84.82	0.00	0.00	0.00	84.82	84.82
RMR Replenish	0.00	0.00	84.82	10-2116	HSA ER contributions	84.82						
01180 - sanjok timilsina							725.00	0.00	0.00	0.00	725.00	725.00
ST08.21.25	Meetings		8/21/2025		52853	9/9/2025	725.00	0.00	0.00	0.00	725.00	725.00
Meetings	0.00	0.00	725.00	10-10-103-6221	Consulting	725.00						
00697 - ServiceMaster Commc. Cleaning Solutions							11,744.10	0.00	0.00	0.00	11,744.10	11,744.10
24410	EFH Monthly		8/1/2025		52824	8/20/2025	1,885.10	0.00	0.00	0.00	1,885.10	1,885.10
EFH Monthly	0.00	0.00	1,885.10	10-40-401-6200	Edwards Janitorial Services Contrac	1,885.10						
24411	Janitorial Services Month of August		8/1/2025		52824	8/20/2025	6,037.00	0.00	0.00	0.00	6,037.00	6,037.00
Janitorial Services Montl	0.00	0.00	6,037.00	10-30-401-6200	Gypsum Janitorial Services Contrace	6,037.00						
24412	Fredoom Park August		8/1/2025		52824	8/20/2025	3,822.00	0.00	0.00	0.00	3,822.00	3,822.00
Fredoom Park August	0.00	0.00	3,822.00	25-70-401-6200	Freedom Park Janitorial Services Co	3,822.00						
00707 - Signature Signs, Inc							191.50	0.00	0.00	0.00	191.50	191.50
16198	EFH Reno A Frames		8/6/2025		52825	8/20/2025	191.50	0.00	0.00	0.00	191.50	191.50
EFH Reno A Frames	0.00	0.00	191.50	10-40-400-6302	Edwards Marketing and Communic	191.50						
01214 - Skate Start LLC							600.00	0.00	0.00	0.00	600.00	600.00
4	Payment for 20yr celebration		8/18/2025	Y	52857	9/10/2025	600.00	0.00	0.00	0.00	600.00	600.00
Payment for 20yr celebr	0.00	0.00	600.00	10-10-104-6130	Community Event Expense	600.00						
00719 - Spencer Fane Britt & Browne LLP							1,804.00	0.00	0.00	0.00	1,804.00	1,804.00
1427028	Legal Services		8/4/2025		52794	8/7/2025	1,804.00	0.00	0.00	0.00	1,804.00	1,804.00
Legal Services	0.00	0.00	1,804.00	10-10-100-6307	Legal Services	1,804.00						

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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						
00991 - Tennis west LLC							9,147.00	0.00	0.00	0.00	9,147.00	9,147.00
TW08.04.25	Tennis Clinics		8/4/2025	Y	52795	8/7/2025	9,147.00	0.00	0.00	0.00	9,147.00	9,147.00
Tennis Clinics	0.00	0.00	9,147.00	10-20-240-6108	Eagle Adult Sports Program Expense			5,400.00				
				10-20-260-6102	Eagle Youth Sports Program Expense			3,747.00				
00784 - Thompson Welding LLC							1,103.40	0.00	0.00	0.00	1,103.40	1,103.40
22645	Trash for ESC		8/26/2025		52854	9/9/2025	25.00	0.00	0.00	0.00	25.00	25.00
Trash for ESC	0.00	0.00	25.00	25-60-400-6405	Eagle Complex Trash Service			25.00				
CRO22481	Trash for ESC		8/20/2025		52854	9/9/2025	406.20	0.00	0.00	0.00	406.20	406.20
Trash for ESC	0.00	0.00	406.20	25-60-400-6405	Eagle Complex Trash Service			406.20				
CRO22513	Foam Renoval		8/21/2025		52854	9/9/2025	155.00	0.00	0.00	0.00	155.00	155.00
Foam Renoval	0.00	0.00	155.00	50-40-400-7001	Field House Capital Replacement Fund			155.00				
CRO22578	Foam Removal		8/22/2025		52854	9/9/2025	517.20	0.00	0.00	0.00	517.20	517.20
Foam Removal	0.00	0.00	517.20	50-40-400-7001	Field House Capital Replacement Fund			517.20				
00786 - Tolin Mechanical Systems							5,464.00	0.00	0.00	0.00	5,464.00	5,464.00
CH552879	Comprehensive Service		8/13/2025		52855	9/9/2025	3,524.00	0.00	0.00	0.00	3,524.00	3,524.00
Comprehensive Service	0.00	0.00	3,524.00	10-20-400-6360	Eagle Building Maintenance Service			791.00				
				10-30-401-6360	Gypsum Building Maintenance Service			1,424.00				
				10-40-401-6107	Edwards Maintenance Supplies			1,309.00				
SV552568	Repair Cold Office Lower Level		8/13/2025		52826	8/20/2025	1,350.00	0.00	0.00	0.00	1,350.00	1,350.00
Repair Cold Office Lower	0.00	0.00	1,350.00	10-30-401-6360	Gypsum Building Maintenance Service			1,350.00				
SV554320	Tolin Chlorinator		8/21/2025		52855	9/9/2025	590.00	0.00	0.00	0.00	590.00	590.00
Tolin Chlorinator	0.00	0.00	590.00	10-30-400-6109	Gypsum Aquatics - Operations expense			590.00				
00792 - Town of Gypsum							2,829.20	0.00	0.00	0.00	2,829.20	2,829.20
01-02089-0108.04.25	August Water		8/4/2025		DFT0001672	8/21/2025	2,829.20	0.00	0.00	0.00	2,829.20	2,829.20
August Water	0.00	0.00	2,829.20	10-30-400-6408	Gypsum Water/Sewer/Trash			2,829.20				
00814 - Two Valley Tire, LLC							1,676.00	0.00	0.00	0.00	1,676.00	1,676.00
50327	Service		8/4/2025		52798	8/7/2025	1,676.00	0.00	0.00	0.00	1,676.00	1,676.00
Service	0.00	0.00	1,676.00	10-10-100-6140	District Vehicle Fuel & Maintenance			1,676.00				
00824 - USA Gymnastics							2,795.00	0.00	0.00	0.00	2,795.00	2,795.00
14964	Gymnastics Meet		8/20/2025		DFT0001681	8/21/2025	2,795.00	0.00	0.00	0.00	2,795.00	2,795.00
Gymnastics Meet	0.00	0.00	2,795.00	10-40-293-6102	Edwards Gymnastics Meet Expense			2,795.00				
00832 - Vail Honeywagon Ltd							265.29	0.00	0.00	0.00	265.29	265.29
5841537V323	Fuel and Materials		8/1/2025		DFT0001669	8/4/2025	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				

Vendor History Report

Posting Date Range 08/01/2025 - 08/31/2025

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						
01135 - Vail Mountaineer Hockey Club							25,000.00	0.00	0.00	0.00	25,000.00	25,000.00
1005550	Rodeo Rink		8/15/2025		52827	8/20/2025	25,000.00	0.00	0.00	0.00	25,000.00	25,000.00
	Rodeo Rink	0.00	0.00	25,000.00	10-10-900-6190	Contribution expenses	25,000.00					
01127 - Vail Valley Apex Waste Solutions							485.80	0.00	0.00	0.00	485.80	485.80
568208	FP Trash		8/15/2025		DFT0001677	8/19/2025	485.80	0.00	0.00	0.00	485.80	485.80
	FP Trash	0.00	0.00	485.80	25-70-400-6405	Freedom Park Trash Service	485.80					
00839 - Vail Valley Mountain Trails Alliance							300.00	0.00	0.00	0.00	300.00	300.00
VVMTA08.21.25	Contracted Summer Camp Activities		8/21/2025		52833	8/22/2025	300.00	0.00	0.00	0.00	300.00	300.00
	Contracted Summer Car	0.00	0.00	300.00	10-50-283-6230	Outdoor Rec Camp Contractor Expe	300.00					
00933 - Vail Valley Property Management							5,950.00	0.00	0.00	0.00	5,950.00	5,950.00
VVPM08.07.25	Fix Broken Enclosure Doors		8/7/2025		52828	8/20/2025	5,950.00	0.00	0.00	0.00	5,950.00	5,950.00
	Fix Broken Enclosure Do	0.00	0.00	5,950.00	25-70-401-6107	Freedom Park Maintenance Supplie	5,950.00					
00850 - Visionary Broadband							115.86	0.00	0.00	0.00	115.86	115.86
1372145	Fairgrounds Internet		8/1/2025		DFT0001670	8/6/2025	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							3,248.94	0.00	0.00	0.00	3,248.94	3,248.94
5247193	Hydrogren Perox		8/19/2025		52856	9/9/2025	1,862.00	0.00	0.00	0.00	1,862.00	1,862.00
	Hydrogren Perox	0.00	0.00	1,862.00	10-30-401-6200	Gypsum Janitorial Services Contract	1,862.00					
5247202	EPIR Western Paper		8/19/2025		52856	9/9/2025	334.07	0.00	0.00	0.00	334.07	334.07
	EPIR Western Paper	0.00	0.00	334.07	10-20-400-6106	Eagle Janitorial & Medical Supplies	334.07					
5253039	Supplies		8/26/2025		52856	9/9/2025	1,052.87	0.00	0.00	0.00	1,052.87	1,052.87
	Supplies	0.00	0.00	1,052.87	10-30-400-6106	Gypsum Janitorial & Medical Suppli	1,052.87					
00878 - Yampa Valley Electric Assoc., Inc.							80.00	0.00	0.00	0.00	80.00	80.00
1001550208.07.25	Electric for McCoy Park		8/7/2025		DFT0001671	8/28/2025	80.00	0.00	0.00	0.00	80.00	80.00
	Electric for McCoy Park	0.00	0.00	80.00	25-80-400-6402	McCoy Park Electric	80.00					
Vendors: (63) Total 01 - Vendor Set 01:							197,646.34	0.00	0.00	0.00	197,646.34	197,646.34
Vendors: (63) Report Total:							197,646.34	0.00	0.00	0.00	197,646.34	197,646.34



BOARD MEETING ACTION REPORT

Meeting Date: September 17, 2025

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Financial Analysis – August 2025 YTD

RECOMMENDED ACTION: For information and discussion.

District Financial Summary:

District operating expenditures year to date as of August 2025 are favorable to budget by \$177,011. YTD expenditure represents 66% of the operating budget. Capital expenditure is favorable to budget by \$1,255,066. Favorable results are due to timing of the budgeted expenditures, specifically at Edwards Field House.

Revenues to date represent approximately 86% of the revenues projected for the entire year's budget. Year-to-date revenue is favorable to the budget by \$120,967. Favorable income in Eagle and Investment Income offset the unfavorable revenue, seen in Property Taxes, Gypsum, Edwards and Outdoor Recreation. 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 July 2025 is unfavorable to the budget by \$30k and expenditure is favorable to the budget by \$32.

In comparison to the FY 2025 annual budget:

Revenues are at 51%	\$147,266 received of \$291,350 projected.
Expenditures are at 61%	\$255,256 spent of \$418,978 budgeted.

The **Eagle Area's** year-to-date revenue is favorable to budget by \$99k and expenditure is unfavorable to budget by \$49k. Unfavorable expenses are due to higher than anticipated aquatics expenses, in both wages and operating costs.

In comparison to the FY 2025 annual budget:

Revenues are at 81%	\$602,952 received of \$741,293 projected.
Expenditures are at 70%	\$931,868 spent of \$1,335,563 budgeted.

The **Gypsum Area's** year-to-date revenue is unfavorable to budget by \$32k and expenditure is favorable to budget by \$34k. Unfavorable revenue is because of lower than anticipated aquatic swim lesson revenue.

In comparison to the FY 2025 annual budget:

Revenues are at 66%	\$1,139,489 received of \$1,730,178 projected.
Expenditures are at 66%	\$1,444,401 spent of \$2,191,355 budgeted.

The **Edwards Area's** year-to-date revenue is unfavorable to the budget by \$9k and expenditure is favorable to budget by \$63k.

In comparison to the FY 2025 annual budget:

Revenues are at 65% \$437,229 received of \$668,648 projected.

Expenditures are at 62% \$646,975 spent of \$1,034,342 budgeted.

Outdoor Recreation's year-to-date revenue is unfavorable to budget by \$23k and expenditure is on pace with budget.

In comparison to the FY 2025 annual budget:

Revenues are at 90% \$203,992 received of \$227,230 projected.

Expenditures are at 73% \$292,069 spent of \$399,275 budgeted.

ATTACHMENTS: None



ADMINISTRATION DIVISION REPORT – 9/17/2025

PEOPLE & CULTURE – ERIN LEACH

New Benefits: Erin has been working with CEBT to introduce a new benefit to Mountain Recreation part-time and seasonal employees, access to AllOne Health, Mountain Recreation's Employee Assistance Program (EAP) provider. For \$2.25/month per user, all employees would have access to the EAP, which provides free, confidential support for employees and their families. Services include short-term counseling for stress, anxiety, and personal issues; life coaching for personal and professional goals; financial consultations; legal referrals; and work-life resources for childcare, eldercare, housing, and more. A personal assistant service helps manage everyday tasks, and a 24/7 member portal provides access to online tools, resources, and support. These benefits are designed to make it easier for employees to access the right information, resources, and referrals to support their health and well-being. We are in the process of adding this to the 2026 budget.

Staffing Update: This month we welcomed our new Gymnastics Coordinator, Mackenzie Legg. Mackenzie brings vibrant energy and a wealth of experience to our program. Originally from Florida, she attended Lander University, where she was a member of the Acrobatics and Tumbling Team. Her passion for gymnastics has taken her all over, including many summers spent coaching at the Flipfest Gymnastics Camp alongside some of the sport's most well-known athletes and coaches.

We also would like to wish farewell to John Volk, Aquatics Supervisor. We appreciate his contributions to Mountain Recreation in the short amount of time he has been with our team and wish him the best on his next adventures.

H.O.P.E. Certification: This month, Mountain Recreation committed to participate in receiving our H.O.P.E. Certification. H.O.P.E. (Helping Our People Elevate through tough times) is a year-long, cohort-based program designed to equip organizations with tools and strategies to build cultures of safety, support, and resilience. It was created by Dr. Sally Spencer-Thomas, a global leader in mental health and suicide prevention, and is now led by **United Suicide Survivors International**, a nonprofit dedicated to transforming lived experience into purposeful action.

This program goes beyond suicide prevention. It covers many aspects of workplace mental health—including addiction recovery, overdose prevention, depression, anxiety, trauma, and more—so that no one has to face their struggles alone.

Our commitment to the program will include quarterly meetings over the course of one year, totaling four modules, along with some behind-the-scenes work between modules to plan and implement initiatives. This will be a team-based effort, as we will collaborate as part of a cohort of seven to ten organizations. Through this process, we will build a supportive workplace culture around mental health and well-being, receive hands-on coaching and evidence-based tools for lasting change, and create a peer support program within Mountain Rec. Along the way, we will

celebrate certification milestones (Bronze → Silver → Gold → Platinum) and be recognized as a leader in community mental health and wellness.

MARKETING & COMMUNITY ENGAGEMENT – JAMIE WILSON



- Marketing has been tackling the ins and outs of Fiesta Americas on Sunday, Sept. 14. A massive shoutout to everyone who is helping us with the event, including seven of Zyanya's family and friends.
- In addition to Fiesta Americas and the Edwards Skatepark Celebration, this month we're working on sharing information about: E-Sports Free Play on Fridays, Co-Rec Dodgeball League, Youth Learn-to-Skate Sessions, Eagle Ice Rink opening, Co-Rec Hockey League registration, Kids Night Out, Co-Rec Soccer League and December Craft Fair registration.
- Events coming up:
 - Wild West Days on September 28
 - Rec or Treat on October 30

FINANCE – KAREN MURPHY

- Budget, budget, budget...the management team has continued to review the 2026 budget and fine tune as much as possible. The management team meetings will continue through September in preparation for the presentation to the board in October and the Budget Retreat.
- Karen attended a User Group meeting for Tyler Technologies (accounting software, Incode) and other Governmental Finance and Accounting training, put on by Colorado Government Finance Officers Association.
- Upcoming events and trainings:
 - 9/16-18: SDA Annual Conference - Keystone
 - 10/15-17: CPRA Annual Conference – Vail
 - 11/12-13: Paylocity Elevate Conference - Virtual



FACILITIES DIVISION REPORT – 9/17/25

EAGLE POOL AND ICE RINK INFORMATION

1. Pool Passes & Revenue

- Pool season ended ahead of projected revenues on daily admissions, passes, and punch cards.
- As of August 2025, we have 1,446 passholders, generating total revenue of \$117,830.00.

2. Programming & Events

Birthday Parties

- We hosted 7 birthday parties throughout August, offering fun, engaging poolside experiences for local families. Unfortunately, one was cancelled due to poor weather, however, they were able to enjoy their festivities at Gypsum Recreation Center instead.

Pool Concession Snack Shack

- August concession sales continued to slowdown—consistent with end of summer trends—but visitor traffic remained steady.

Additional Swim & Recreation Programs

- Additional Masters swim sessions were offered in the first 2 weeks of August
- Additional private swimming instruction and swim team prep classes were offered for the first 2 weeks of August.
- Big shout out to our summer program instructors- Jordyn, Sadie, Vessi, Taya, Nix on their dedicated work with the masters and youth swim team programming! We received some great feedback from masters swim participants expressing their appreciation for program staff.

Inline & Roller Skating

- Inline skating participation continued to decline during August; however, roller skate nights on Wednesdays saw improved engagement from the Roller Derby girls.

3. Community Partnerships & Donations

- Numerous local youth programs utilized our facilities this month, including:
 - Beaver Creek Day Camp
 - Vail Recreation District
 - Glenwood Spring Community Camp
 - Mountain Valley Developmental Services
 - My Future Pathways

These partnerships reinforce our commitment to making recreation accessible for all regional youth.

4. Operations & Seasonal Transitions

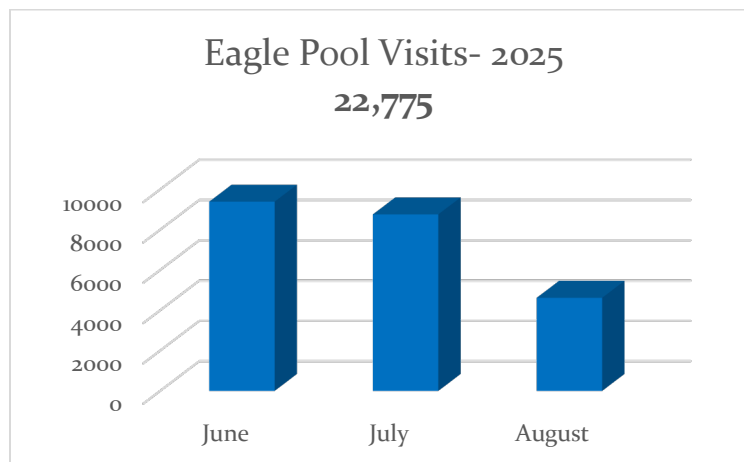
- August featured 8 days of pool closures due to inclement weather, poor air quality, and a fecal incident impacting overall attendance.
- August 3rd was the busiest day of the month with 342 guests and Labor Day came second with 341 guests. Compared to July, which had July 5th as the busiest day of the month with 533 guests. Staff saw a decrease in visits at the end of July.

5. Looking Ahead:

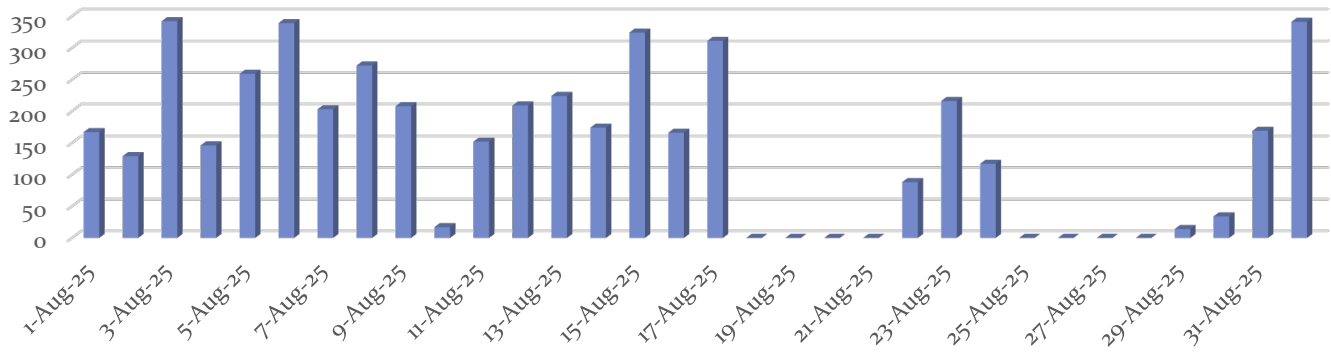
- Refrigeration system upgrades began in early August in collaboration with Arena Products & Services.
- Pool winterization (with Brightwater Pools) is scheduled for September.
- The ice rink opening date is set for Monday, September 15, marking the transition to fall/winter programming.

Summary & Outlook

- Membership & revenue remains strong, with over 1,446 passholders and \$117,830.00 in pool membership revenue.
- Seasonal programs and community partnerships are thriving, though weather-related disruptions continue to be a challenge.
- Proactive maintenance planning and facility upgrades are underway to ensure a smooth shift to our ice rink season in mid-September. Compressor overhauls, new oil separator, new motor for compressor #4, new system controls and new Condenser fan VFD.



Eagle Pool Visits- August 2025



ON DECK

September 15 Eagle Ice Rink opens for the season

FINANCIAL PERFORMANCE

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

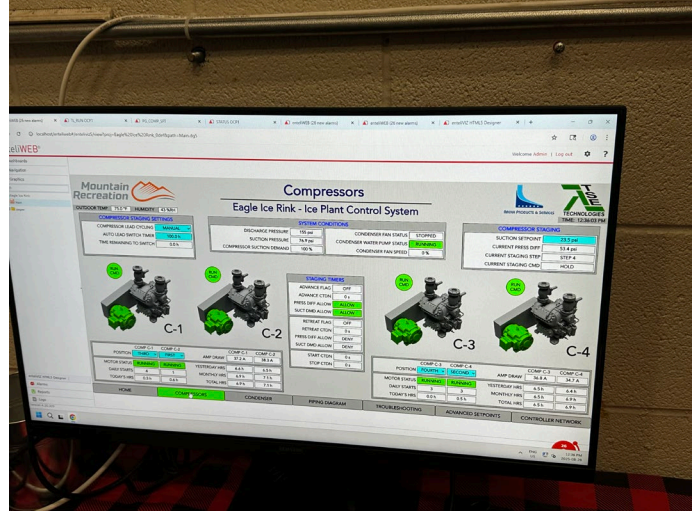
Revenues are at 73%	\$535,837 received of \$741,293 projected.
Expenditures are at 45%	\$782,972 spent of \$1,335,563 budgeted.
	Cost recovery is at 68%



Very busy last day of pool season – Our favorite swimmer- Geoffery Dalbow with donuts for staff!



PHOTO CREDIT- EJ DILLEY PHOTOGRAPHY



Rink Projects- New condenser pad & new system controls

EDWARDS FIELD HOUSE INFORMATION

Edwards Field House

- August was a busy month at the Edwards Field House. August had 12 hours of rentals, school, and non-profit usage.
- EFH hosted 1 birthday party in August.
- Taekwondo had 19 kids signed up on Tuesdays and Wednesdays in the large community room in August. We hosted two taekwondo camps in August with 7 kids registered.
- E-sports hosted 2 camps in August, with 15 kids registered. Each camp was full. E-Sport free play Friday nights will start back up when school starts in September. We will have Friday nights on September 12, 26, October 10, and 24.
- Renovation construction began on Monday, August 18th. Demo of basketball courts, trampolines, foam pits, walls, and climbing structures concluded on August 28. Currently, the new walls separating the spaces, electrical work, and new office are being updated as of this report. The permit from Eagle is scheduled to be completed the week of September 8th. Once we receive the permit, we can finish the walls and electrical work. Timeline of project is in good shape, and staff feel confident we will be done on October 31st. Staff have begun purchasing new gymnastics, trampoline, and ninja equipment, along with all of the FFE. Staff meet with contractors and architects weekly and get updates as the construction progresses.
- Facility reopened the turf field the first week of September for drop-in play and School usage. Red Canyon HS has been using this area a few days a week.

- The front entry enhancement concluded the week of September 10th and looks great!
- Stone Creek Charter School will host their annual Jog-a-Thon fundraiser on September 26th at the Edwards Field House turf.

Freedom Park

- The complex has transitioned into fall programming. Fall tournaments will take place October 4-5.
- Taylor Fencing replaced all the backstop fencing for the two baseball fields and one of the dugouts fencing the last week of August. It looks good and was under budget.
- Regular weekly programming, including Mountain Rec soccer and football leagues, camps, Vail Valley Soccer Club, Vail Valley Lacrosse Club, Battle Mountain HS, Vail Christian HS, La Liga men’s soccer, and La Liga men’s masters. soccer.
- The repairs to the skatepark are holding well and have heard a tremendous amount of gratitude for the repairs. Also, Mountain Recreation is working on a 20 yr anniversary of the Edwards Freedom Park skatepark. We are working with some locals who have been integral part of the skatepark to host a free day for everyone to celebrate the 20 years.
- Staff continue to work with Eagle County and Shaw Construction on the new EC buildings.

Special Events (Edwards Field House)

Field House Renovation (August 18-October 31)
 Stone Creek Charter (September 26)
 Front Entry Enhancements (September 1-8)

Special Events (Freedom Park)

Baseball Backstop Replacement (August 18-29)

	2023	2024	2025
EFH Facility Rentals/Hrs	35	27	12
EFH Membership Scans	110	112	52

FINANCIAL PERFORMANCE

In comparison to the FY 2025 annual budget, the July 2025 financial picture shows:
 Revenues are at 61% \$408,796 received of \$668,648 projected.
 Expenses are at 55% \$565,566 of \$1,034,342 budgeted.
 Cost Recovery is at 72%

GYPSUM RECREATION CENTER INFORMATION

We had a very successful maintenance week this year. The facility was closed from Monday, August 18 – Friday, August 22. We had a productive crew of people helping us complete a variety of projects, encompassing both part-time and full-time staff. Below are details of the projects that were completed.

1. Staff worked with EC Electric to replace all lighting above the gymnastics area and basketball court. To do this, they brought in a rented lift to reach the ceiling. To replace the lighting above the gymnastics area, staff removed all gymnastics flooring and replaced it once they finished those areas. We were able to clean all the gymnastics flooring during this process. EC Electric did a great job and were wonderful to work with. You can truly tell a difference in the lighting in the gymnasium areas now.
2. Service Master deep cleaned, scrubbed, and sealed our lobby floors, carpeted areas, locker rooms, and cabanas. In addition, this year we had them provide professional cleaning to our black fitness flooring. We were extremely happy with the results; they were able to bring up years of wear and made the floor look almost brand new. Shout out to all our staff who helped move fitness equipment from one area to another for Service Master to scrub the floors.

3. C&C Painting patched and painted a few areas in our cabanas and locker rooms. They applied a special paint that can withstand moisture, so it took a couple days for them to complete their work. We are happy with their work as well.
4. Our staff worked hard to clean all remaining areas of the facility. Staff scrubbed walls, cleaned toilets, detailed lockers, and more throughout the week. We were extremely happy with how the facility looked at the end of the week and our staff now have more buy in to make sure it stays looking great.

Staff closed the steam room in July due to suspected mold in the tile. Lauren worked with multiple companies to receive bids on restoration to treat the mold, and then construction to rebuild the steam room. All bids received are below. We decided to move forward with AJ Construction to complete the project since he is trusted by both Mountain Recreation and the Town of Gypsum, and he was able to complete both the restoration and construction parts of the project. It took a while to receive all bids, but once we decided on AJ Construction, he was able to come in immediately to begin the restoration. Demolition began in late August, and we will be looking forward to completing the project in the coming weeks.

Steam Room Restoration/Construction Bids		
A.J. Construction	\$ 46,512.00	Restoration and construction
ECOS Enviornmental	\$ 6,952.92	Restoration only
Steam Master	\$ 8,750.00	Restoration only
Disaster Restoration Services	\$ 7,286.40	Restoration only
Maximum Comfort Pool and Spa	\$ 70,782.00	Construction only
Paul Davis	\$ 77,660.78	Restoration and construction

Over Labor Day weekend, we had a leak in our boiler room. Staff was able to get a Tolin Mechanical technician out, but he could not repair the pipe with the supplies he had. He was able to stop the leak by draining the hot water heater, but that meant that the facility only had whatever hot water remained in the tank. Luckily, Tolin was able to come out and finish the repair first thing Tuesday morning to get us back to normal.

We worked with Eagle County Human Services to provide space for their evacuation center due to the Derby Fire. The space was used as an information hub to provide people affected by the evacuation with information on resources available to them. The center was not used as much as they anticipated after a couple of days, so they then provided all resources online instead. We also provided access for housing for fire fighters whose camp equipment was affected by the rain. Only a few firefighters took the opportunity to sleep in our facility. We also provided and continue to provide free showers for fire crews, first responders, and anyone affected by the Derby Fire.

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

- 1 pool party
- 1 gymnastics party
- Amazon recruitment event
- 2 HOA meetings
- 4H meetings
- Lifeline Screening event
- Maintenance week closure
- Eagle County evacuation center

GYPSUM CREEK POOL DATA

Gypsum Creek Pool - 2025 Weekend Usage						
	Membership Scans	Day Passes				Total Visitors
		Adult	Senior	Youth	Family	
June 14-June 15	27	12	0	2	0	41
June 20-June 22	18	11	0	7	0	36
June 27-June 29	27	7	0	12	0	46
July 4-July 6	23	37	2	13	2	77
July 11-July 13	36	21	0	12	1	70
July 18-July 20	20	14	6	11	0	51
July 25-July 27	34	16	2	10	0	62
August 1-August 3	17	5	0	8	1	31
August 8-August 10	17	2	0	0	0	19
August 15-August 17	26	1	0	2	2	31
August 22-August 24	5	3	0	3	0	11
August 29-September 1	21	15	2	7	0	45
June Total	72	30	0	21	0	123
July Total	113	88	10	46	3	260
August Total	86	26	2	20	3	137
Total Weekend Swimmers	271	144	12	87	6	520

MEMBERSHIPS / DAILY ADMISSIONS

The Gypsum Recreation Center had a total of 3,189 memberships at the end of the month, which is 104 less than last month. We had 8,356 membership scans throughout the month. We brought in \$5,891 in daily admissions in August.

ON DECK

This month, we have the following events scheduled:

- 2 gymnastics parties
- 4 pool parties
- SOS Outreach meeting
- Airport Interchange Project Design community meeting
- Fiesta Americas
- Mountain Youth community training

FINANCIAL PERFORMANCE

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

Revenues are at 58%	\$1,007,201 earned of \$1,730,178 budgeted
Expenses are at 58%	\$1,264,079 spent of \$2,191,355 budgeted
	Cost recovery is at 80%



PROGRAMS DIVISION REPORT – 9/17/2025

AQUATICS PROGRAMS – ANNA ENGLEHART

August starts to slow down for aquatics as the high school and college guards begin to go back to school. We moved to weekends only for both outdoor pools starting the week of August 18th. We finished programming the second week in August with private swim lessons, masters swim, and some stroke development clinics for the swim team.

We welcomed John Volk as our new Aquatics Supervisor, but sadly, he has already given his notice of resignation. Call it bad timing, but he had some unforeseen personal situations come up where he needed to step away. We will be opening up the Aquatics Supervisor position again, but are in good hands with the rest of our full-time team in Holden Delles, Josh Schaecher, and Sonam Sherpa to run the GRC pool and winterize the outdoor pools (with the help of the maintenance team) while we continue the search.

As we move into the fall, we are looking at efficiencies in staffing and making some adjustments to pool hours and programming.

GYMNASTICS PROGRAMS – BECKY JOHNSON

August brought a variety of changes and exciting events to our gymnastics program! We wrapped up our summer with a few busy weeks of camps, both facilities experienced brief closures, construction began at the Field House, and we welcomed a new gymnastics coordinator to our team. It was a great transition month as we moved from summer into the school-year programming.

Since construction at the Field House was originally scheduled to begin in early August, we did not run camps in Edwards. Instead, we hosted a busy gymnastics and cheer camp in Gypsum, followed by a packed team camp. Our coaches did a fantastic job teaching all the campers a fun cheer dance routine to perform for their families, and everyone learned a lot in the process.

The following week, we held our final team camp of the summer, which was our busiest one yet! We averaged over 40 athletes each day. It was an energetic, exciting week and a great way to wrap up the season with so many of our gymnasts.

During the next week, the Gypsum Rec Center closed for annual maintenance. This included replacing the lighting in the gymnastics area, which was a major project. We had to remove nearly the entire gym floor to get the lift into position. A big shoutout to Lauren and her team for doing an excellent job moving the gym and ensuring everything was reset properly. The closure also allowed us to deep clean and inspect all of our equipment.

While Gypsum was closed, we temporarily relocated team practices to Edwards. However, that facility was also undergoing changes as construction crews began removing the trampolines and foam pit as part of the Field House renovation. It was a bit chaotic, but our athletes and staff handled it with flexibility and patience. While it was bittersweet to see the old AGC area go, we're looking forward to the exciting updates that are coming.

One of the most exciting highlights of August was welcoming Mackenzie Legg, our new Gymnastics Coordinator! Mackenzie officially started on Monday, August 25th, and jumped right into co-coaching with me to get familiar with our

class structures. She brings incredible energy and a strong background to our program. Originally from Florida, Mackenzie was a member of the Acrobatics and Tumbling Team at Lander University and has spent many summers coaching at Flipfest Gymnastics Camp alongside some of the sport's most well-known athletes and coaches. Outside the gym, she enjoys being outdoors and spending quality time with friends and family, especially when good food is involved. We are thrilled to have her on our team and excited about all she'll bring to our community!

Session 6 of classes began on August 25th in Gypsum, while in Edwards, we made the decision to postpone the start of Session 6 until September 9th to allow for construction to be completed and ensure the gym is safe for our athletes. We're planning a full gym reset during Fall Break in October to finish organizing and preparing for the next phase.

Lastly, due to the closures and construction, our Tumble Tot numbers are lower than usual. We've chosen to postpone Tumble Tots in Edwards until we're confident that the space is fully safe for our youngest gymnasts to run, jump, and play.



Gypsum Ascent Team Camp



AGC & Trampoline demolition

EDWARDS Program	Current session	Last Similar Session	% Change	Last Year	% Change
AGC Drop-in	12	40	-75%	15	-20%
Gymnastics Drop-in	20	45	-55%	3	+566%
Instructional Programs	58	58	Neutral	73	-20%
AGC Classes	8	8	Neutral	12	-33%
Team/Pre-Team	21	21	Neutral	23	-8%
Tumble tots	41	75	-45%	188	-78%

GYPSUM Program	Current session	Last Similar Session	% Change	Last Year	% Change
Instructional Programs	83	83	Neutral	83	Neutral
Team/Pre-Team	34	34	Neutral	40	-15%
Tumble Tots	96	110	-12%	256	-62%

OUTDOOR RECREATION PROGRAMS – KAILI SCHROEDER

Summer Camps

We wrapped up another strong season of summer camps! I taught a couple of weeks of camps this summer due to staff being out for illness; Seth and I both instructed Archery days at Sylvan Lake State Park for the campers.

I wrapped up the season with staff evals, where staff reported that this was the most supported they've ever felt by an admin team, which has always been my goal as the supervisor for this department. We had a fun End of Season Staff Celebration at the Eagle River Park.



Exploremos

We held our annual Exploremos + Mountain Recreation Summer Family Campout at Sylvan Lake State Park. We were able to provide unique opportunities such as night canoeing under a beautiful starlit sky, I led a bilingual nature hike, facilitated archery at the range, and helped first-time campers learn how to set up and take down tents.

Seth, our Seasonal Coordinator, drove up catered food from Garduno's!

Monument

Steph has been working hard on coordinating with teachers, rangers, museums, guest speakers, etc. on scheduling all activities for the Fall Monument Season throughout the summer.

We spent the last two weeks of August finalizing schedules, printing resources, leading Info/Registration Nights at schools, running Bag Checks and loading student bags, doing a big Costco/Walmart shopping run, and a large-scale Pack-Up in anticipation of our upcoming 3 September Monument Excursions.



Outdoor Gear Library - Seth Weinberger and Piper Shine

The OGL is in its final month of operation in September. The summer has flown by, and August was no exception.

6 reservations were completed in the month of October, totaling 118 individual pieces of gear used. Due to increasing demand and the need for standardized communication, the team opened an OGL email. Contact us at gearlibrary@mountainrec.org! Growing email communication with the public has led to increased online gear renewals and ease when coordinating pick-up/drop-off times during wildfire risk and construction.

Gear in the library has seen a few months of love and use. In light of this, Seth and Piper created a gear maintenance tracking sheet to organize needed repairs and track updates. They have found a successful method of putty and adhesive to re-seal paddleboards, effectively clean lifejackets, and replace torn paddleboard bags.

After years of use, some Big Agnes tents from both the OGL and gear storage room had seen their time. Seth and Piper are coordinating recycling efforts with Big Agnes to reuse these tents and keep them out of the landfill.

The OGL is looking to finish the season strong in September with several upcoming reservations and an appearance at Fiesta Americas on September 14th!

YOUTH AND ADULT SPORTS PROGRAMS – CHRIS PARKER

Youth Sports Programs

School is back in session! August marks the beginning of one of, if not, busiest, seasons for the youth in Eagle County. Flag football, soccer, and volleyball are in full swing with practices and games taking place four days a week! Roughly 200 kids are doing their best Bo Nix impression in our flag football program, which is spread across three age groups and 19 teams in total!

Regarding the “other” football, Mtn Rec is proud to see 26 teams on the soccer fields across the county! Our very own, Anna Englehart, is leading the charge for her youngest on one of eight 5-6-year teams! Gypsum soccer has faced some challenges due to the less-than-ideal field conditions at the Buckhorn Valley Complex by the airport. The sports team has been working diligently with the Town of Gypsum to address those issues and provide the best experience possible.

Bump, Set, Spike! Five teams of feisty Eagle County youths are participating in our volleyball program this fall. With the renovations happening at the Edwards Field House, the Edwards team has been relocated to the Edwards Early Learning Center. We would like to take a moment to acknowledge and say “Thank You” to the EELC staff for their great working relationship with Mtn Rec, as they are allowing us to use their facilities.

Adult Sports Programs

August saw the conclusion of our summer adult softball and cornhole leagues while crowning five champions in the softball realm. The postseason for the ball-chucking, bat-swingin’ adults of Eagle County provided some exciting moments! In our most competitive men’s division, four teams duked it out while the No. 1 & 2 seeds were upset in the semis! In our men’s “C” league, the No. 3 seed won a high-scoring affair to take home the crown. In co-ed, the No. 4 seed shocked the powerhouse Bonfire squad in the semis before falling to The Benchwarmers, who come from the Glenwood Springs/Rifle area.

The 6-game Fall slate kicked off on Sept. 9!

It's all good vibes and friendly competition, nothing earth-shattering to report, just pure recreational joy!

Conclusion

Overall, the youth and adults of Eagle County are very active as they are enjoying the waning days of summer and outdoor activities. Friendships are formed daily, not only between the kids, but parents too! We continue to thrive on providing a fun, positive, and friendly experience for the youngins’ and not-so youngins’ while embracing the cooler evenings and overall excitement of school being back and the 100-degree days behind us.

YOUTH & SENIOR PROGRAMS – MIRIAH CLARKE-POSTLE

REC KIDS CAMPS

Camps finished up in August, and Rec Kids staff started to head off to college and prep for school, some as early as Aug 1st this year. The last couple of weeks of camps are always a transition as summer is ending, kids anticipate the start of school, and our staff is looking ahead to their next endeavors, but we finished our final weeks strongly with visits from the CSU extension office, the library, and a lot of fun programming. We received great feedback about our team this summer, and we are grateful for how well our new hires and returning staff work together cohesively and support each other throughout all our locations. Our new GRC & EFH directors didn’t skip a beat and truly embraced their roles and gained a lot of great experience by the end of the summer.

EPIR- the new pool was a huge success, and everyone was happy to have it open and available for camps again. Lucia also programmed a lot of great visits for our campers from Eagle Fire dept., our local EC paramedics, and more.

EFH-Still loving the camp room location and windows!! Edwards camps tried to maximize the trampolines daily, since next summer may look a lot different with the new layout, but timing for the last day worked perfectly as we closed camps on the 15th and construction and demo started the following Monday.

GRC- Our new Gypsum director Jazlyn made such a positive impact with our parents and campers this summer with subtle but impactful details including a weekly newsletter, reminders and setting up the community room making our campers and patrons truly feel welcome. In addition, the GRC campus lends itself so well to camps, with the open field outside and the playground and library within walking distance.

NON-SPORTS PROGRAMMING

Kids Night Out

Fall dates are getting posted now, and we are working to incorporate more programming into the fall season.

Active Older Adult Programming

The Healthy Aging Advisory Committee met on Monday, August 25, at the El Jebel Community Center. This was a joint session of both the Eagle River and the Roaring Fork Advisory Committees, and we discussed what we have learned and heard so far.

Looking ahead, I am planning on meeting up with Pat Nolan to shadow the activities and lunch program for our local seniors at the Minturn location. We are also working on programming for more fall AOA activities and are looking ahead to more pickleball opportunities once our new courts are open in Edwards.



COMMUNITY CELEBRATIONS AND IMPACTS

Aquatics – Christina Hovater

Congratulations to **Matt Juranek** for earning lifeguard of the month for August! Matt has been named for his flexibility, willingness to pick up open shifts, and to help wherever needed inside and outside of aquatics. He is also willing to help with lessons and mentor younger staff. We appreciate Matt's reliability and commitment to the Mountain Rec team!

Gymnastics – Becky Johnson

- Team Gymnast of the Month: Sage
- Rec Gymnast of the Month: Coralee
- Coach of the Month: Ali

ON DECK

Gymnastics – Becky Johnson

- Session 6 2025 runs: August 25th- October 10th (Gypsum) September 9th-October 10th (Edwards)
- Ascent Team testing: September 15th-19th
- Ascent Team parent meetings: September 29th in Edwards & October 2nd in Gypsum