

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

	2021	2022	2023	2024	2025			2026	YOY Variance
	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
Revenue									
Assessed Valuation	750,097,830	846,952,980	846,984,370	1,256,336,880	1,274,974,850	1,274,974,850		1,368,899,690	
Mill Levy	3.650	3.650	3.650	3.650	3.650	3.650		3.65	
Mill Levy credit				(0.100)	0.000	0.000			
Property taxes	2,747,315	3,074,703	3,091,702	4,650,493	4,653,658	4,653,658	4,601,165	4,996,484	342,826
Specific ownership taxes	150,075	166,817	178,179	217,696	209,415	165,000	155,078	224,842	15,427
Property tax penalties and Interest	4,282	4,326	5,933	6,482	6,439	4,500	6,439	5,000	(1,439)
Eagle Area	571,340	555,490	533,165	525,006	850,119	741,293	628,973	924,246	74,128
Gypsum Area	1,101,200	1,506,643	1,635,839	1,684,627	1,639,726	1,730,178	1,239,255	1,779,208	139,482
Edwards Area	496,190	671,428	758,214	698,888	660,263	668,648	461,294	659,849	(414)
Outdoor Recreation	124,513	124,613	182,478	230,483	239,838	227,230	227,394	233,975	(5,863)
Investment Income	(11,542)	(63,572)	295,130	445,190	298,483	150,000	238,483	190,000	(108,483)
Sponsorship Income	-	-	10,000	17,500	24,825	17,500	24,825	20,000	(4,825)
Contribution Income	-	-	16,000	36,000	25,000	25,000	25,000	-	(25,000)
Scholarship Revenue	-	1,670	1,023	1,038	1,350	1,350	872	-	(1,350)
Sponsorship and Fundraising Rev.	49,660	36,000	30,583	10,250	17,500	17,500	10,250	17,500	-
Event sponsorship	-	-	49,270	67,900	2,000	7,500	1,000	-	(2,000)
Fiesta Americas	-	-	-	-	39,700	35,000	39,700	-	(39,700)
Grant Revenue	-	-	-	-	-	-	-	-	-
Grant Revenue- CHF	86,062	101,935	96,145	-	-	-	-	-	-
Other Income	31,433	11,723	16,137	33,465	500	5,000	250	-	(500)
Conservation Trust Fund (CTF)	277,151	334,781	320,042	289,096	263,350	291,350	186,714	309,705	46,355
									-
Total Revenue	5,627,679	6,526,556	7,219,840	8,914,114	8,932,166	8,740,707	7,846,692	9,360,809	428,643
Expenditures									0
Administration	1,599,176	1,736,340	1,893,881	1,722,462	1,967,836	1,951,773	1,406,675	2,122,507	(154,671)
Eagle Area	753,309	774,881	809,344	867,087	1,314,073	1,335,563	1,024,568	1,568,774	(254,702)
Eagle cost recovery	76%	72%	66%	61%	65%	56%	61%	59%	6%
Gypsum Area	1,372,454	1,747,137	1,798,963	2,052,043	2,208,991	2,191,355	1,592,361	2,327,768	(118,776)
Gypsum cost recovery	80%	86%	91%	82%	74%	79%	78%	76%	-2%
TOG reimbursement	(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(274,280)	(10,353)
Edwards Area	585,210	689,230	786,170	881,444	1,020,870	1,034,342	710,997	1,066,239	(45,368)
Edwards cost recovery	85%	97%	96%	79%	65%	65%	65%	62%	3%
Outdoor Recreation (OR)	172,183	171,940	301,132	345,325	406,913	399,275	320,088	402,860	4,053
OR cost Recovery	72%	72%	61%	67%	59%	57%	71%	58%	1%
Conservation Trust Fund (CTF)	287,176	246,567	306,095	380,673	397,688	418,978	289,236	426,450	(28,761)
	97%	136%	105%	76%			65%	73%	-73%
Total Expenditures before capital	4,633,881	5,245,849	5,814,023	6,065,325	7,031,739	7,100,697	5,167,373	7,640,318	(608,579)
Capital Expenditures									
Capital Expenditures - CPF	283,758	186,372	307,009	2,475,103	1,748,394	1,930,657	961,090	1,303,180	445,214
Capital Expenditures - CTF	652,594	280,358	-	23,316	126,588	1,186,100	125,886	954,000	(827,412)
Total Capital Expenditures	936,352	466,730	307,009	2,498,419	1,874,982	3,116,757	1,086,977	2,257,180	382,198
Fund transfer to CTF	662,619	192,144	13,946	(114,893)	(260,926)	(1,313,728)	(228,408)	(1,070,745)	809,818
Fund transfer from GF	(662,619)	(192,144)	(13,946)	114,893	260,926	1,313,728	228,408	1,070,745	(809,818)
Fund transfer to CPF	-	-	-	1,650,600	(1,500,000)	(1,500,000)	(961,090)	(1,303,180)	(196,820)
Fund transfer from GF	-	-	-	(1,650,600)	1,500,000	1,500,000	961,090	1,303,180	196,820
Excess revenue over/(under) Exp.	57,446	813,977	1,098,808	350,370	25,444	(1,476,748)	1,592,342	(536,690)	562,134
Beg. Fund Balance	4,361,930	4,438,668	5,252,645	6,354,051	6,704,421	6,432,422	6,704,421	6,729,865	
Fund transfer - Restricted reserve to CPF				(3,000,000)				-	
Fund transfer - Restricted reserve from GF				3,000,000				-	
Ending Fund Balance	4,419,376	5,252,645	6,354,051	6,704,421	6,729,865	4,955,674	8,296,763	6,193,175	
FB breakdown									
Tabor restricted fund balance - 3%	171,000	190,000	197,000	257,000	210,952	213,021	213,021	229,210	
Operating Reserve - 25%	1,192,378	1,311,462	1,560,445	1,522,119	1,757,935	1,420,140	1,291,843	1,910,080	
Capital Reserve (CPF)	1,000,000	3,000,000	3,000,000	2,205,497	1,791,913	1,791,913	2,205,497	1,974,176	
Conservation Trust Fund (CTF)				13,946	13,946	13,946	13,946	13,947	
Unrestricted	2,055,998	751,183	1,596,605	2,705,859	2,955,119	1,516,654	4,572,456	2,065,763	

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

	2021	2022	2023	2024	2025			2026	YOY Variance
Revenue	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
Assessed Valuation	750,097,830	846,952,980	846,984,370	1,256,336,880	1,274,974,850	1,274,974,850		1,368,899,690	
Mill Levy	3.650	3.650	3.650	3.65	3.65	3.65		3.65	
Mill Levy credit				-0.1	-	-			
Property taxes	2,747,315	3,074,703	3,091,702	4,650,493	4,653,658	4,653,658	4,601,165	4,996,484	342,826
Specific ownership taxes	150,075	166,817	178,179	217,696	209,415	165,000	155,078	224,842	15,427
Property tax penalties and Interest	4,282	4,326	5,933	6,482	6,439	4,500	6,439	5,000	(1,439)
Eagle Area	571,340	555,490	533,165	525,006	850,119	741,293	628,973	924,246	74,128
Gypsum Area	1,101,200	1,506,643	1,635,839	1,684,627	1,639,726	1,730,178	1,239,255	1,779,208	139,482
Edwards Area	496,190	671,428	758,214	698,888	660,263	668,648	461,294	659,849	(414)
Outdoor Recreation	124,513	124,613	182,478	230,483	239,838	227,230	227,394	233,975	(5,863)
Investment Income	(11,542)	(63,572)	295,130	445,190	298,483	150,000	238,483	190,000	(108,483)
Sponsorship Income	-	-	10,000	17,500	24,825	17,500	24,825	20,000	(4,825)
Contribution Income	-	-	16,000	36,000	25,000	25,000	25,000	-	(25,000)
Scholarship Revenue	-	1,670	1,023	1,038	1,350	1,350	872	-	(1,350)
Sponsorship and Fundraising Rev.	49,660	36,000	30,583	10,250	17,500	17,500	10,250	17,500	-
Event sponsorship	-	-	49,270	67,900	2,000	7,500	1,000	-	(2,000)
	-	-	-	-	39,700	35,000	39,700	-	(39,700)
Grant Revenue	-	-	-	-	-	-	-	-	-
Grant Revenue- CHF	86,062	101,935	96,145	-	-	-	-	-	-
Other Income	31,433	11,723	16,137	33,465	500	5,000	250	-	(500)
									-
Total Revenue	5,350,528	6,191,776	6,899,798	8,625,018	8,668,816	8,449,357	7,659,978	9,051,104	382,288
Expenditures									
Administration	1,599,176	1,736,340	1,893,881	1,722,462	1,967,836	1,951,773	1,406,675	2,122,507	(154,671)
Eagle Area	753,309	774,881	809,344	867,087	1,314,073	1,335,563	1,024,568	1,568,774	(254,702)
Eagle cost recovery	76%	72%	66%	61%	65%	56%	61%	59%	0
Gypsum Area	1,372,454	1,747,137	1,798,963	2,052,043	2,208,991	2,191,355	1,592,361	2,327,768	(118,776)
Gypsum cost recovery	80%	86%	91%	82%	74%	79%	78%	76%	(0)
TOG reimbursement	(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(274,280)	(10,353)
Edwards Area	585,210	689,230	786,170	881,444	1,020,870	1,034,342	710,997	1,066,239	(45,368)
Edwards cost recovery	85%	97%	96%	79%	65%	65%	65%	62%	0
Outdoor Recreation (OR)	172,183	171,940	301,132	345,325	406,913	399,275	320,088	402,860	4,053
OR cost Recovery	72%	72%	61%	67%	59%	57%	71%	58%	0
Total Expenditures before capital	4,346,705	4,999,282	5,507,928	5,684,652	6,634,051	6,681,719	4,878,137	7,213,869	579,818
Capital Expenditures									
Capital Expenditures - GF	283,758	186,372	307,009	2,475,103	1,748,394	1,930,657	961,090	1,303,180	445,214
Total Capital Expenditures	283,758	186,372	307,009	2,475,103	1,748,394	1,930,657	961,090	1,303,180	445,214
Fund transfer to CTF	(662,619)	(192,144)	13,946	(114,893)	(260,926)	(1,313,728)	(228,408)	(1,070,745)	809,818
Fund transfer to CPF	-	-	-	(1,650,600)	(1,500,000)	(1,500,000)	(961,090)	(1,303,180)	(196,820)
Fund transfer to CPF	-	-	-	1,650,600	-	-	-	-	-
Excess revenue over/(under) Exp.	57,446	813,977	1,098,808	1,174,873	273,838	(1,046,091)	1,592,342	(536,690)	(810,528)
Beg. Fund Balance	4,361,930	4,419,379	5,232,649	6,340,105	6,704,421	5,723,378	6,704,421	6,978,259	
Fund transfer - Restricted reserve to CPF									
Ending Fund Balance	4,419,376	5,233,356	6,331,457	6,704,421	6,978,259	4,677,287	8,296,763	6,441,569	
FB breakdown									
Tabor restricted fund balance	171,000	190,000	197,000	257,000	210,952	197,000	213,021		
Operating Reserve	1,192,378	1,249,820	1,560,445	1,522,119	1,757,935	1,637,696	1,291,843		
Capital Reserve (CPF)	1,000,000	3,000,000	3,000,000	2,205,497	1,791,913	-	2,205,497		
Unrestricted	2,055,998	793,536	1,574,012	2,762,512	3,217,459	2,842,591	4,586,402		

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

Account Number	Account Name	2021	2022	2023	2024	2025			2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
25-10-100-4150	CTF State Distributions	157,169	166,735	186,766	159,352	150,000	170,000	112,273	160,000	10,000
25-10-100-4409	CTF - Grant and Sponsorship Revenue	4,556	53,728	8,200	8,300	-	8,000	-	-	-
25-60-400-4257	CTF - Eagle Complex Field Rentals	20,556	26,183	35,898	35,397	40,747	40,747	29,506	51,420	10,673
25-70-400-4257	CTF - Freedom Park Field Rentals	52,870	56,635	68,104	75,547	72,603	72,603	44,935	98,285	25,682
25-70-400-4500	CTF - Freedom Park Eagle County Reimb	42,000	31,500	21,075	10,500	-	-	-	-	-
Total Revenue		277,151	334,781	320,042	289,096	263,350	291,350	186,714	309,705	46,355
Expenditures										
25-60-400-5000	Eagle Complex Salaries	40,732	33,374	26,534	28,452	48,000	21,391	35,297	37,977	10,023
25-60-401-5001	Eagle Complex Maint. Hourly - FT	-	-	23,230	32,601	20,000	55,275	13,869	24,956	(4,956)
25-60-401-5002	Eagle Complex Maint. Hourly Wages - PT	-	-	11,663	12,397	3,760	13,000	3,760	12,000	(8,240)
25-60-400-5010	401a Payroll Tax	3,123	2,341	3,519	4,061	4,429	4,429	2,070	3,664	764
25-60-400-5013	Medicare and other taxes	-	-	1,050	1,062	1,300	1,300	779	1,087	214
25-60-400-5014	Unemployment	-	-	-	123	897	897	107	150	747
25-60-400-5020	Medical Coverage Premiums	6,168	6,226	13,389	15,261	24,573	24,573	11,891	18,481	6,092
25-60-400-5040	Retirement Benefits - 457 Match	739	791	2,321	2,975	7,392	7,392	3,705	4,720	2,672
25-60-400-6105	Eagle Complex Maintenance Equipment	4,492	1,748	555	1,525	2,800	2,300	2,543	10,000	(7,200)
25-60-400-6108	Eagle Complex Sports Equipment/Goals	2,400	-	1,792	2,172	2,000	2,000	500	1,000	1,000
25-60-400-6402	Eagle Complex Electric	20,278	20,451	20,286	19,909	20,000	20,000	18,292	20,000	-
25-60-400-6403	Eagle Complex Internet and IT Equipment	2,329	2,753	2,896	1,274	2,640	2,640	1,263	2,880	(240)
25-60-400-6404	Eagle Complex Natural Gas	3,299	5,189	3,937	1,356	4,900	4,900	418	4,900	-
25-60-400-6405	Eagle Complex Trash Service	2,890	1,675	2,105	1,246	3,200	2,550	2,759	2,250	950
25-60-400-6407	Eagle Complex Portable Toilets	680	2,700	1,995	1,013	4,800	1,250	4,267	1,750	3,050
25-60-400-6408	Eagle Complex Water/Sewer	1,023	1,300	1,268	884	1,520	1,520	143	1,500	20
25-60-401-6107	Eagle Complex Maintenance Supplies	10,540	8,655	11,837	11,280	10,000	15,250	6,422	15,300	(5,300)
25-60-401-6363	Eagle Complex Maintenance Service	6,969	6,327	8,208	8,889	14,000	8,330	11,794	16,395	(2,395)
25-70-401-5000	Freedom Park Maintenance Salaries	54,411	44,485	25,165	22,493	24,208	24,208	24,365	53,080	(28,872)
25-70-401-5001	Freedom park Maint. hourly Wages - FT	-	-	31,974	37,091	22,000	54,285	13,928	26,911	(4,911)
25-70-401-5002	Freedom Park Maint. Hourly Wages - PT	-	-	3,502	13,730	13,902	10,000	13,902	10,000	3,902
25-70-100-5010	401a Payroll Tax	3,785	3,383	3,428	3,744	4,247	4,247	2,013	4,425	(178)
25-70-100-5013	Medicare and other taxes	-	-	1,032	1,002	1,283	1,283	764	1,305	(22)
25-70-100-5014	Unemployment	-	-	-	114	885	885	105	180	705
25-70-100-5020	Medical Coverage Premiums	10,913	11,058	16,699	16,191	19,579	19,579	12,548	17,306	2,272
25-70-100-5040	Retirement Benefits - 457 Match	1,806	1,968	2,272	2,307	7,574	7,574	3,519	5,999	1,575
25-70-400-6108	Freedom Park Sports Equipment/Goals	2,514	-	2,000	5,200	3,000	3,000	-	3,000	-
25-70-400-6405	Freedom Park Trash Service	3,953	6,035	7,276	7,410	8,550	8,550	6,193	7,600	950
25-70-401-6105	Freedom Park Maintenance Equipment	2,156	1,251	944	1,715	7,000	2,100	6,674	2,100	4,900
25-70-401-6107	Freedom Park Maintenance Supplies	28,147	27,855	25,011	54,215	43,000	36,271	41,174	37,620	5,380
25-70-401-6200	Freedom Park Janitorial Services Contract	15,308	15,865	22,078	22,707	25,100	25,100	22,106	36,414	(11,314)
25-70-401-6201	Freedom Park Maint. Services Contract	12,968	12,610	10,655	10,711	13,100	13,100	11,292	20,650	(7,550)
25-70-401-6240	FP Outdoor Ice Rink Maint. Expense	37,821	18,037	7,081	14,312	7,400	7,400	1,604	7,400	-
25-80-400-6220	McCoy Park Maint. Services Contract	3,627	814	4,098	1,627	4,800	4,800	1,288	4,500	300
25-80-400-6312	McCoy Park Property Lease	1,500	4,627	1,500	3,971	5,000	1,500	3,211	1,750	3,250
25-80-400-6402	McCoy Park Electric	510	570	771	799	600	600	633	700	(100)
25-80-400-6407	McCoy Park Portable Toilets	1,490	3,240	3,600	3,750	4,000	4,000	2,540	4,250	(250)
25-80-400-7020	McCoy Park Equipment	-	-	-	2,092	-	-	-	-	-
25-80-401-6107	McCoy Park Maintenance Supplies	605	1,240	425	2,092	2,250	2,250	1,500	2,250	-
Capital Expenditures					6,921					-
Total Expenditures		287,176	246,567	306,095	380,673	397,688	418,978	289,236	426,450	(28,761)

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 Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance	
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
Capital Expenditures										
25-60-400-7062										
25-60-400-7061	Eagle Complex Capital Improvement	-	-	-	14,000	59,052	1,058,500	59,052	900,000	(840,948)
25-60-400-7062	Eagle Complex Capital Improvement	652,594	-	-		-	-	-	-	-
25-70-400-7020	Vehicle & Equipment Replacement (CTF)	-	19,695	-	9,316			-	38,000	(38,000)
25-70-400-7090	FP Outdoor Ice Rink - Capital Improvement	-	166,923	-	-	-	-	-	-	-
25-60-400-6600	Eagle Complex Minor Capital Projects	-	93,740	-	-	-	-	-	-	-
25-70-401-7020	Freedom Park Equipment	-	-	-		59,536	118,000	59,536	6,000	53,536
25-80-400-7015	McCoy Park Picnic/Playground	-	-	-	-	8,000	9,600	7,298	10,000	(2,000)
										-
	Total Capital Expenditures	652,594	280,358	-	23,316	126,588	1,186,100	125,886	954,000	(827,412)
	Revenue Over/(Under) Expenditures	(662,619)	(192,144)	13,946	(114,893)	(260,926)	(1,313,728)	(228,408)	(1,070,745)	
	Transfer from GF	662,619	192,144	-	114,893	260,926	1,313,728	228,408	1,070,745	-
	Fund Balance - Beginning	-	-	-	13,946	13,947	13,946	13,946	13,947	-
	Fund Balance - Ending	-	-	13,946	13,947	13,947	13,946	13,946	13,947	-

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
Capital Project Fund (new in 2024)

Account Number	Account Name	2021	2022	2023	2024	2025			2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
50-10-100-6103	Computer Equipment	67,658	16,774	9,592	10,427	10,000	19,850	3,451	9,600	400
50-10-100-7025	Reserve Study	92,953	-	-	-	-	-	-	-	-
50-10-100-7095	Vehicle replacement	-	13,750	13,750	63,430	61,917	40,000	61,917	70,000	(8,083)
50-20-400-7000	Eagle Area Minor Projects	-	5,589	18,742	6,782	29,002	29,002	11,169	17,500	11,502
50-20-400-7001	EPIR Capital Replacement Fund Contribution	50,000	50,000	175,000	50,000	50,000	50,000	50,000	150,000	(100,000)
50-30-400-7000	Gypsum Area Minor Projects	12,314	24,132	14,394	-	62,063	24,250	62,063	28,250	33,813
50-30-400-7001	GRC Capital Replacement Fund Contribution	50,000	50,000	50,000	50,000	175,000	175,000	175,000	375,000	(200,000)
50-40-400-7000	Edwards Area Minor Projects	10,833	26,127	-	140,495	-	-	0	107,000	(107,000)
50-40-400-7001	Field House Capital Replacement Funding	-	-	-	28,970	1,145,158	1,267,555	573,715	199,749	945,409
50-40-400-7100	Edwards E sports	-	-	25,530	-	-	-	0	-	-
50-20-400-7060	Eagle Pool Contributions	-	-	-	2,125,000	-	-	0	-	-
50-20-400-7900	Eagle Pool annual debt service	-	-	-	-	215,254	325,000	23,776	346,081	(130,827)
					-					
	Total Capital Expenditures	283,758	186,372	307,009	2,475,103	1,748,394	1,930,657	961,090	1,303,180	445,214
	Transfer from GF				934,600	1,500,000	1,500,000	961,090	1,303,180	
	Transfer from GF				716,000	-	-			
	Total Other Financing Sources				1,650,600	1,500,000	1,500,000	961,090	1,303,180	
	Excess of Revenues and Other financing sources Over (Under) Expenditures				(824,503)	(248,394)	(430,657)	-	-	
	Fund Balance - Beginning					2,222,570	2,222,570	2,205,497	1,974,176	
	Fund transfer - Restricted reserve from GF				3,000,000	-	-	-		
	Fund Balance - Ending				2,205,497	1,974,176	1,791,913	2,205,497	1,974,176	

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 Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25 Draft Budget	Favorable/ (Unfavor)
10-10-100-4400	Program Sponsorship Revenue	49,660	36,000	30,583	10,250	17,500	17,500	10,250	-
10-10-100-4401	Event Sponsorship	-	-	49,270	67,900	2,000	7,500	1,000	(2,000)
10-10-100-4407	Fiesta Americas	-	-	-	-	39,700	35,000	39,700	(39,700)
10-10-100-4410	Grant Revenue	-	-	-	-	-	-	0	-
10-10-100-4411	Grant Rev- CO Health Foundation	86,062	101,935	96,145	-	-	-	0	-
10-10-100-4513	Other Income	31,433	11,723	16,137	33,465	500	5,000	250	(500)
10-10-900-4000	Property Taxes	2,747,315	3,074,703	3,091,702	4,650,493	4,653,658	4,653,658	4,601,165	342,826
10-10-900-4001	Specific Ownership (Auto) Taxes	150,075	166,817	178,179	217,696	209,415	165,000	155,078	15,427
10-10-900-4002	Prop Tax Penalty & Interest Inc	4,282	4,326	5,933	6,482	6,439	4,500	6,439	(1,439)
10-10-900-4402	Cornerstone sponsorship	-	-	10,000	17,500	24,825	17,500	24,825	(4,825)
10-10-900-4502	Contribution Income	-	-	16,000	36,000	25,000	25,000	25,000	(25,000)
10-10-900-4504	Scholarship Revenue	-	1,670	1,023	1,038	1,350	1,350	872	(1,350)
10-10-900-4550	Investment income	(11,542)	(63,572)	295,130	445,190	298,483	150,000	238,483	(108,483)
Total Revenue		3,057,285	3,333,602	3,790,102	5,486,014	5,278,870	5,082,008	5,103,062	174,956
Expenditures									
10-10-100-5000	Administration Salaries	512,211	633,844	590,613	567,854	571,852	571,852	378,129	(11,455)
10-10-100-5001	Administration Hourly Wages - Full Time	-	-	45,955	19,087	57,750	57,750	41,311	(2,974)
10-10-100-5002	Administration Hourly Wages - Part Time	12,814	13,389	17,886	-	4,000	4,000	441	-
10-10-100-5004	Employee Bonuses	39,019	4,450	41,305	53,833	67,250	67,250	23,434	900
10-10-100-5010	401a Payroll Tax	36,786	41,221	30,286	25,232	26,777	26,777	16,170	2,476
10-10-100-5013	Medicare and other taxes	-	-	16,336	8,852	9,622	9,622	6,326	226
10-10-100-5014	Unemployment	-	-	-	1,071	2,036	2,036	872	740
10-10-100-5020	Medical Coverage Premiums	110,988	101,438	117,684	110,330	98,000	122,160	68,313	(6,136)
10-10-100-5024	HSA & FSA	985	3,330	2,439	3,117	8,300	8,300	5,677	1,100
10-10-100-5030	Employee Stipend	11,892	13,631	28,149	29,825	31,200	31,200	19,050	8,000
10-10-100-5033	Employee Uniforms	3,263	1,146	5,178	3,192	6,900	6,900	2,125	-
10-10-100-5040	Retirement Benefits - 457 Match	45,249	43,459	45,792	30,505	50,073	50,073	17,992	1,770
10-10-100-5055	Workers Compensation	60,149	34,819	45,634	37,625	42,512	55,000	24,155	8,753
Total Personnel Expenditures		833,356	890,726	987,257	890,521	976,272	1,012,919	603,993	3,400

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 Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25 Draft Budget	Favorable/ (Unfavor)
	Other Expenditures								
10-10-100-6100	Office Supplies	3,216	3,623	3,683	5,901	5,271	2,700	4,523	2,491
10-10-100-6120	Meeting Expenses	2,101	4,577	5,378	3,946	10,000	5,580	8,534	3,240
10-10-100-6122	Employee Relations	6,869	17,274	14,698	14,077	20,000	20,000	13,899	(23,300)
10-10-100-6140	District Vehicle Fuel & Maintenance	12,433	14,134	20,552	20,726	18,000	18,000	16,039	(2,600)
10-10-100-6150	Fundraising Expense - MRF	183	2,622	3,170	2,990	5,000	5,000	2,652	-
10-10-100-6210	Software Fees - Registration System	37,236	17,209	16,788	19,584	26,400	26,400	15,659	-
10-10-100-6305	Board of Directors Compensation	6,000	5,100	8,000	6,900	7,500	7,500	5,200	500
10-10-100-6307	Legal Services	28,597	33,895	42,904	29,828	30,000	40,000	20,468	(3,000)
10-10-100-6312	Dues, Subscriptions, Books	9,044	11,824	11,669	13,991	13,044	13,044	9,060	(27,850)
10-10-100-6317	Treasurer Fees (Eagle Co)	82,548	92,371	92,965	139,709	139,904	139,904	138,231	(9,991)
10-10-100-6330	Property & Liability Insurance	43,334	70,773	79,754	86,692	99,394	99,394	98,362	(9,606)
10-10-100-6340	Youth Program Scholarship Expense	11,197	26,614	15,833	12,380	24,000	24,000	16,236	-
10-10-100-6350	Conferences and Training	11,815	14,143	17,200	34,072	41,670	41,670	22,874	(2,930)
10-10-100-6810	Community Partnership Grant Expense	-	1,028	5,448	11,466	20,000	20,000	0	-
10-10-101-6300	Accounting Services	60,926	48,086	21,028	13,409	41,495	23,850	38,995	4,545
10-10-101-6301	Audit Services	9,975	10,275	10,600	10,900	12,000	11,300	0	(600)
10-10-101-6306	Election Management Expense	99,704	126,920	15,862	1,682	29,292	25,000	29,292	29,292
10-10-101-6316	Credit Card Processor Fees	47,428	66,648	77,792	81,414	82,000	82,000	63,015	(5,000)
10-10-102-5052	Employee Recruitment Expense	4,665	8,285	18,526	10,152	15,750	15,750	9,461	(1,520)
10-10-102-6123	Volunteer Appreciation/Recognition Expense	2,844	86	1,301	1,724	1,500	2,508	112	1,500
10-10-102-6215	Payroll Processing Fee	28,107	44,771	49,976	54,556	54,670	54,670	48,032	(7,230)
10-10-103-6150	Sponsorship Expenses	25,860	5,282	10,565	1,595	3,750	3,750	165	(9,250)
10-10-103-6221	Consulting	11,591	11,625	72,522	28,153	43,000	43,000	30,833	(128,000)
10-10-103-6302	Marketing and Communication Expense	35,087	50,066	35,425	31,169	40,178	40,178	26,848	3,387
10-10-103-6308	Marketing - Programs Expense	-	-	-	-	-	-	36,950	(36,950)
10-10-103-6309	Marketing - Facilities Expense	-	-	-	-	-	-	12,600	(12,600)
10-10-103-6306	Elections - Communication Expense	-	-	782	-	380	1,400	380	380
10-10-103-6801	CO Health Foundation Grant Exp	86,062	53,520	63,134	-	-	-	-	-
10-10-104-6130	Community Event Expense	16,555	28,444	51,946	32,794	41,200	41,200	34,776	8,050
10-10-104-6131	Community Engagement expense	-	-	-	6,859	6,000	8,000	3,241	(1,800)
10-10-104-6135	Fiesta Americas	-	-	-	53,907	47,110	35,000	46,110	47,110
10-10-105-6206	Computer/IT/Phone Services	69,170	76,423	74,124	91,197	88,056	88,056	74,686	(1,340)
10-10-900-6190	Contribution expenses	-	-	65,000	10,000	25,000	-	25,000	25,000
	Contingency	13,273	-	-	-	-	-	-	-
	Total Other Expenditures	765,820	845,614	906,624	831,775	991,564	938,854	802,682	1,149,636
	Total Expenditures	1,599,176	1,736,340	1,893,881	1,722,462	1,967,836	1,951,773	1,406,675	2,122,507
	Revenue Over/(Under) Expenditures	1,458,109	1,597,261	1,896,221	3,763,552	3,311,034	3,130,235	3,696,387	20,285

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

Account Number	Account Name	2021	2022	2023	2024	2025		YTD as of 9/30/25	2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget		Draft Budget	Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	15,000	17,500	17,500	17,500	17,500	17,500	17,500	20,000	2,500
10-20-205-4300	Eagle Rec Kids Revenues	57,671	62,267	40,052	36,594	61,465	61,465	39,993	50,530	(10,935)
10-20-205-4410	Grant revenue	-	44,135	26,481	11,556	-	-	-	-	-
10-20-206-4300	Eagle Non-Sports Revenues	660	2,398	448	728	1,400	1,400	490	1,400	-
10-20-209-4300	Eagle Youth power after school program revenu	-	-	-	-	-	-	-	-	-
10-20-211-4300	Eagle Active older adult program revenue	-	-	-	-	225	225	-	225	-
10-20-240-4300	Eagle Adult Sports Program Revenue	65,675	70,923	75,217	76,131	81,653	61,130	75,253	65,878	(15,775)
10-20-260-4300	Eagle Youth Sports Program Revenue	118,769	112,092	125,216	130,064	134,105	134,105	92,941	142,680	8,575
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	26,795	8,313	-	-	20,551	43,660	20,551	30,450	9,899
10-20-331-4310	Eagle Fitness	-	1,700	1,860	1,180	-	1,860	-	-	-
10-20-400-4220	Memberships/Season Passes	48,510	-	-	-	111,718	70,000	111,718	118,105	6,387
10-20-400-4230	Eagle Admissions - Daily Passes	74,685	30,964	29,269	26,253	110,109	70,000	107,891	112,249	2,140
10-20-400-4235	Eagle Admissions - Punch cards	17,150	10,861	5,440	5,750	26,000	18,800	24,199	26,540	540
10-20-400-4241	Eagle Skate Sharpening	5,711	7,918	7,643	6,887	7,500	7,500	4,785	7,000	(500)
10-20-400-4251	Eagle Facility Rentals	115,931	156,954	177,943	189,274	206,593	206,593	82,361	291,521	84,929
10-20-400-4261	Eagle Equipment/Skate Rental	5,687	7,752	6,987	6,679	7,000	7,000	3,531	6,695	(305)
10-20-400-4403	Eagle Facility Advertising Revenue	7,000	11,750	4,500	2,750	9,750	9,750	222	2,000	(7,750)
10-20-400-4505	Eagle Resale	5,604	5,770	5,488	6,150	5,500	5,500	5,145	8,335	2,835
10-20-400-4506	Eagle Concessions/Vending	1,256	556	465	1,542	39,408	18,580	35,917	33,888	(5,520)
10-20-400-4513	Eagle - Other Revenues	-	1,462	4,916	2,798	1,200	1,200	231	1,200	-
10-20-400-4800	Eagle Fun-raising Events	120	-	-	-	800	800	185	-	(800)
10-20-405-4256	Eagle Events & Parties	5,116	2,174	3,740	3,170	7,642	4,225	6,062	5,550	(2,092)

Total Revenue	571,340	555,490	533,165	525,006	850,119	741,293	628,973	924,246	74,128
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Expenditures

10-20-100-5000	Eagle Facility Salaries	201,561	249,940	307,897	308,519	368,883	368,883	269,602	432,431	(63,548)
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	-	-	-	-	14,469	14,469	11,164	38,875	(24,406)
10-20-401-5001	Eagle Maint. Hourly Wages - FT	-	-	21,532	37,530	40,576	85,723	30,432	75,680	(35,104)
10-20-205-5002	Eagle Rec Kids Hourly Wages - PT	12,644	16,678	11,502	15,431	33,252	33,252	22,612	29,396	3,856
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	1,711	-	250	-	640	640	67	672	(32)
10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-	-	-	-	-	-	-
10-20-240-5002	Eagle Adult Sports Hourly Wages - PT	23,394	29,609	25,510	21,964	30,000	30,000	23,390	34,896	(4,896)
10-20-260-5002	Eagle Youth Sports Hourly Wages - PT	13,879	16,985	17,739	14,826	20,141	20,141	13,247	23,532	(3,391)
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	45,216	3,518	-	-	141,834	109,137	141,834	170,967	(29,133)
10-20-330-5002	Eagle Fitness Hourly Wages - PT	1,593	2,835	3,153	3,453	2,630	1,425	2,440	-	2,630
10-20-401-5002	Eagle Maint. Hourly Wages - PT	27,449	27,679	8,100	9,491	6,790	6,790	4,781	45,559	(38,769)
10-20-402-5002	Eagle Front Desk Hourly Wages - PT	33,076	29,720	17,347	26,701	46,707	46,707	41,874	51,294	(4,587)
10-20-404-5002	Eagle Concessions Hourly Wages - PT	-	-	-	-	6,710	6,710	6,346	10,563	(3,853)
10-20-405-5002	Eagle Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-	-
10-20-407-5002	Eagle Rink Hourly Wages - PT	24,835	22,080	12,985	7,771	23,540	23,540	4,464	-	23,540
10-20-100-5010	401a Payroll Tax	26,739	27,656	22,885	25,607	34,219	34,219	22,817	40,743	(6,524)
10-20-100-5013	Medicare and other taxes	-	-	7,278	6,539	10,994	10,994	8,291	13,251	(2,257)
10-20-100-5014	Unemployment	-	-	-	726	1,500	1,500	1,144	1,828	(328)
10-20-100-5020	Medical Coverage Premiums	71,753	75,011	97,025	102,016	130,000	146,904	93,313	164,816	(34,816)
10-20-100-5040	Retirement Benefits - 457 Match	13,977	15,254	17,784	24,235	25,000	25,000	21,306	38,180	(13,180)
	Total Wages and Benefits	497,827	516,964	570,985	604,807	937,886	966,035	719,123	1,172,684	(234,798)

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

Account Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance	
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
Other Expenditures										
10-20-400-5033	Eagle Staff Uniforms	1,487	892	794	403	1,726	1,000	1,726	1,450	276
10-20-400-6122	Eagle Employee Relations	647	580	256	591	800	800	616	1,200	(400)
10-20-400-6350	Eagle Staff Training Expense	687	880	100	576	600	600	570	5,237	(4,637)
10-20-400-6100	Eagle Office Supplies	684	689	335	1,049	3,700	750	3,471	1,450	2,250
10-20-400-6106	Eagle Janitorial & Medical Supplies	2,657	3,477	4,085	4,739	9,000	4,050	8,806	4,350	4,650
10-20-400-6107	Eagle Maintenance Supplies	2,991	4,266	2,038	8,855	9,000	4,000	8,452	5,500	3,500
10-20-400-6109	Eagle Pool - Operations expenses	15,284	6,675	-	-	15,000	22,552	10,898	19,645	(4,645)
10-20-400-6116	Eagle Resale Items	3,395	3,788	3,309	3,661	7,500	3,000	4,635	4,235	3,265
10-20-400-6117	Eagle Concession Supplies	-	686	-	895	15,000	7,900	12,956	13,900	1,100
10-20-400-6205	Eagle Copier and Office Equip	4,368	3,800	3,819	4,020	7,000	4,932	6,385	5,100	1,900
10-20-400-6302	Eagle Marketing and Communications Expense	2,047	1,457	3,167	1,288	4,000	4,000	1,767	2,000	2,000
10-20-400-6318	Eagle Sales Tax	895	512	548	562	500	500	228	600	(100)
10-20-400-6360	Eagle Building Maintenance Service	53,943	41,365	39,792	54,324	60,000	60,000	58,711	68,370	(8,370)
10-20-400-6363	Eagle Landscaping Expense	4,581	8,868	1,081	328	2,000	4,000	720	4,000	(2,000)
10-20-403-6114	Eagle Rink Supplies & Equipment	15,331	9,006	10,216	15,712	15,000	10,320	13,646	15,079	(79)
10-20-405-6102	Eagle Events/Parties Expense	1,097	1,348	1,342	702	800	800	759	800	-
10-20-205-6102	Eagle Rec Kids Program Expense	9,771	7,590	3,830	6,754	6,854	6,854	6,075	4,554	2,300
10-20-206-6102	Eagle Non-Sports Program expense	383	291	214	137	400	400	41	400	-
10-20-209-6102	Eagle Youth power after school Progm. expense	-	-	-	-	-	-	-	-	-
10-20-211-6102	Eagle active older adult Program Expense	-	-	-	-	150	150	-	150	-
10-20-240-6108	Eagle Adult Sports Program Expense	4,320	6,743	16,745	14,908	12,000	8,232	10,133	6,906	5,094
10-20-260-6102	Eagle Youth Sports Program Expense	31,000	35,258	34,217	35,342	39,500	39,500	28,737	44,702	(5,202)
10-20-242-6111	Eagle Adult Hockey Jerseys	-	-	-	-	-	-	-	-	-
10-20-301-6102	Eagle Aquatics - Program Expense	3,326	4,415	-	546	14,172	25,100	14,172	19,170	(4,998)
10-20-302-6102	Eagle Aquatics - Swim Team Program Expense	1,076	3,063	-	108	-	-	-	-	-
10-20-400-6401	Eagle Internet/Telephone/Cable	5,899	7,147	6,724	9,076	8,400	7,350	6,297	8,840	(440)
10-20-400-6402	Eagle Electric	47,151	48,217	48,917	49,841	62,000	62,000	47,287	65,100	(3,100)
10-20-400-6404	Eagle Natural Gas	25,013	41,882	47,311	35,019	65,000	65,000	48,086	68,250	(3,250)
10-20-400-6406	Eagle Security	3,086	3,394	682	3,775	4,085	4,085	2,410	4,125	(40)
10-20-400-6408	Eagle Water/Sewer/Trash	14,363	11,629	8,837	9,069	12,000	21,653	7,861	20,978	(8,978)
Total Exp. Other than Wages and Benefits		255,482	257,917	238,360	262,280	376,187	369,528	305,445	396,091	(19,904)
Total Expenditures		753,309	774,881	809,344	867,087	1,314,073	1,335,563	1,024,568	1,568,774	(254,702)
Revenue Over/(Under) Expenditures		(181,969)	(219,391)	(276,180)	(342,081)	(463,954)	(594,270)	(395,596)	(644,528)	(180,574)

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 Number	Account Name	2021	2022	2023	2024	2025		YTD as of 9/30/25	2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget		Draft Budget	Favorable/ (Unfavor)
10-30-200-4400	Gypsum Program Sponsorship Allocation	15,000	17,500	17,500	17,500	17,500	17,500	17,500	20,000	2,500
10-30-200-4404	Gypsum Scholarship Program Allocation	-	-	-	-	3,500	3,500	-	-	(3,500)
10-30-205-4300	Gypsum Rec Kids Revenues	109,075	97,788	94,088	79,128	90,000	90,000	65,717	79,600	(10,400)
10-30-205-4410	Grant revenue	-	44,135	35,308	11,556	-	-	-	-	-
10-30-206-4300	Gypsum Non-Sports Program Revenues	5,536	5,286	6,840	1,624	2,500	3,130	1,106	1,960	(540)
10-30-211-4300	Gypsum Active older adult program revenue	-	-	-	7,063	5,980	5,980	4,531	5,350	(630)
10-30-240-4300	Gypsum Adult Sports Program Revenue	-	200	-	(594)	45	1,400	45	-	(45)
10-30-260-4300	Gypsum Youth Sports Program Revenue	23,935	42,590	33,214	44,165	56,455	56,455	51,538	56,125	(330)
10-30-290-4300	Gypsum Gymnastics Revenue	233,179	220,673	223,320	225,527	194,499	194,499	158,781	210,810	16,311
10-30-293-4300	Gypsum Gymnastics Meet Revenue	20,163	51,475	26,179	32,156	32,675	32,675	26,228	26,400	(6,275)
10-30-301-4300	Gypsum Aquatics - Swim Lesson Prog. Re	17,733	25,431	22,639	73,757	34,071	117,850	26,071	90,700	56,629
10-30-307-4230	Gyp. Creek Aquatics - Daily Passes revenue	7,106	14,396	22,139	14,050	2,762	15,000	2,762	1,000	(1,762)
10-30-331-4310	Gypsum Fitness	7,549	16,877	24,028	24,848	31,800	31,800	23,262	48,048	16,248
10-30-400-4200	Gypsum Admissions - Memberships	507,533	761,647	928,294	972,559	975,000	975,000	733,072	1,040,250	65,250
10-30-400-4230	Gypsum Admissions - Daily Passes	75,940	112,310	74,367	75,600	90,000	90,000	60,074	85,000	(5,000)
10-30-400-4235	Gypsum Admissions - Punch cards	29,921	24,798	31,417	27,429	28,000	28,000	17,950	28,000	-
10-30-400-4250	Gypsum Facility Rentals	850	26,952	38,934	36,722	37,558	31,000	33,058	47,085	9,527
10-30-400-4503	Gypsum Tenant Lease Revenue	22,733	25,918	27,503	28,328	29,009	29,009	12,097	30,000	991
10-30-400-4505	Gypsum Resale	2,294	2,955	2,451	3,601	3,300	3,300	1,290	4,800	1,500
10-30-400-4506	Gypsum Concessions/Vending	2,091	3,737	3,300	4,271	4,592	3,600	3,992	3,600	(992)
10-30-400-4513	Gypsum Other Revenue	9,210	8,637	17,493	4,931	-	-	-	-	-
10-30-405-4256	Gypsum Events & Parties	10,961	2,960	5,395	-	-	-	-	-	-
10-30-406-4259	Gypsum Child Watch Admissions	391	382	1,430	405	480	480	180	480	-
Total Revenue		1,101,200	1,506,643	1,635,839	1,684,627	1,639,726	1,730,178	1,239,255	1,779,208	139,482
Expenditures										
10-30-100-5000	Gypsum Facility Salaries	286,339	325,874	356,241	436,860	512,500	512,500	352,178	529,907	(17,407)
10-30-401-5001	Gypsum Maint/Cleaning Hourly Wages - F	-	-	83,691	68,080	50,424	50,424	27,822	25,201	25,223
10-30-290-5001	Gypsum Gymnastics Hourly Wages - FT	-	-	36,583	42,966	-	-	-	-	-
10-30-300-5001	Gypsum Aquatics Hourly Wages - FT	-	-	-	58,970	76,100	43,407	57,075	72,509	3,591
10-30-205-5002	Gypsum Rec Kids Hourly Wages - PT	51,820	73,179	49,735	57,415	55,000	55,000	52,521	60,581	(5,581)
10-30-206-5002	Gypsum Non-Sports Hourly Wages - PT	1,988	354	212	46	1,840	1,840	73	1,932	(92)
10-30-210-5002	Gypsum Summer Lunch Hourly Wages - F	-	-	-	-	-	-	-	-	-
10-30-211-5002	Gypsum active older adult Wages - PT	-	-	-	-	-	420	-	420	(420)
10-30-240-5002	Gypsum Adult Sports Hourly Wages - PT	-	-	-	-	-	600	-	-	-
10-30-260-5002	Gypsum Youth Sports Hourly Wages - PT	1,829	1,733	1,753	2,444	3,000	3,000	2,597	4,752	(1,752)
10-30-290-5002	Gypsum Gymnastics Hourly Wages - PT	72,897	70,753	43,414	32,633	39,685	26,150	29,764	31,200	8,485
10-30-300-5002	Gypsum Aquatics Hourly Wages - PT	88,457	116,345	112,834	172,607	217,954	164,177	180,265	209,956	7,998
10-30-307-5002	Gypsum Creek Pool Hourly Wages - PT	21,638	22,986	23,260	34,154	7,063	26,100	7,063	21,648	(14,585)
10-30-330-5002	Gypsum Fitness hourly Wages - PT	42,422	54,312	58,540	62,610	65,000	65,000	43,330	73,920	(8,920)
10-30-401-5002	Gypsum Maint/Cleaning Hourly Wages - P	51,681	51,918	17,016	25,763	40,000	40,000	27,547	42,000	(2,000)
10-30-402-5002	Gypsum Front Desk Hourly Wages - PT	95,477	124,778	119,245	127,237	135,000	135,000	100,642	146,196	(11,196)
10-30-405-5002	Gypsum Events/Parties Hourly Wages - P	71	622	-	4,702	-	-	-	-	-
10-30-406-5002	Gypsum Child Watch Hourly Wages - PT	15,649	25,518	27,815	29,515	34,529	34,529	25,407	44,865	(10,336)
10-30-100-5010	401a Payroll Tax	45,730	52,181	41,526	54,835	47,909	47,909	34,719	52,286	(4,377)
10-30-100-5013	Medicare and other taxes	-	-	16,144	17,109	18,317	18,317	13,186	18,939	(622)
10-30-100-5014	Unemployment	-	-	-	1,998	3,500	3,500	1,819	2,579	921
10-30-100-5020	Medical Coverage Premiums	78,557	85,448	116,412	144,056	132,561	172,680	98,561	166,028	(33,466)
10-30-100-5040	Retirement Benefits - 457 Match	13,925	16,570	21,375	25,985	35,559	35,559	21,836	41,171	(5,612)
Total Wages and Benefits		868,480	1,022,569	1,125,796	1,399,984	1,475,942	1,436,113	1,075,881	1,546,088	(70,147)

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 Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance	
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
Other Expenditures										
10-30-400-5033	Gypsum Facility Staff Uniforms	2,362	2,391	1,772	5,622	2,500	1,000	2,193	1,000	1,500
10-30-400-6122	Gypsum Employee Relations	389	1,009	1,434	1,554	2,000	1,600	1,858	2,000	-
10-30-400-6350	Gypsum Staff Training Expense	44	180	1,296	2,075	800	800	374	2,650	(1,850)
10-30-400-6100	Gypsum Office Supplies	3,165	4,504	6,199	7,105	7,720	7,720	6,462	7,860	(140)
10-30-307-6109	Gypsum Creek Pool - Operations expense	9,906	20,259	3,960	31,531	16,912	16,912	16,056	13,739	3,173
10-30-240-6108	Gypsum Adult Sports Program Equipment	-	-	-	-	280	280	-	-	280
10-30-400-6106	Gypsum Janitorial & Medical Supplies	38,879	37,059	31,929	29,891	38,000	38,000	24,039	40,450	(2,450)
10-30-400-6109	Gypsum Pool - Operations expenses	9,144	14,717	29,289	27,714	12,000	34,899	7,333	41,250	(29,250)
10-30-400-6116	Gypsum Resale Expense	735	1,018	1,573	1,243	1,200	1,200	535	2,100	(900)
10-30-400-6205	Gypsum Copier and Office Equip	5,206	5,598	6,820	6,036	6,000	6,000	5,039	6,000	-
10-30-400-6302	Gypsum Marketing and Comm. Expense	5,358	5,158	3,789	2,460	3,600	3,600	2,687	-	3,600
10-30-400-6318	Gypsum Sales Tax	115	227	171	277	250	250	76	250	-
10-30-401-6105	Gypsum Maintenance Equip <\$5,000	-	-	430	-	-	-	-	-	-
10-30-401-6107	Gypsum Maintenance Supplies	13,006	24,611	34,473	9,917	15,000	15,000	11,755	19,300	(4,300)
10-30-401-6200	Gypsum Janitorial Services Contract	24,834	77,274	14,642	31,983	72,444	72,444	54,333	75,480	(3,036)
10-30-401-6360	Gypsum Building Maintenance Service	66,784	101,589	125,830	119,932	90,000	90,000	81,954	94,938	(4,938)
10-30-205-6102	Gypsum Rec Kids Program Expense	8,084	9,092	7,341	9,250	9,582	9,582	4,962	7,622	1,960
10-30-206-6102	Gypsum Non-Sports Program Expense	506	176	298	159	2,000	2,000	165	800	1,200
10-30-211-6102	Gypsum active older adult Program expen	-	-	832	2,096	4,800	4,800	2,016	4,800	-
10-30-240-6102	Gypsum Adult Sports Program Expense	-	196	1,168	954	2,000	500	1,826	-	2,000
10-30-260-6102	Gypsum Youth Sports Program Expense	23,536	27,623	19,774	20,359	32,500	32,500	28,263	33,302	(802)
10-30-290-6102	Gypsum Gymnastics Program Expense	3,865	22,803	5,855	8,533	10,975	10,975	3,223	5,675	5,300
10-30-293-6102	Gypsum Gymnastics Meet Expense	16,301	28,675	13,451	13,076	19,000	18,000	18,885	15,250	3,750
10-30-301-6102	Gypsum Aquatics - Program Expense	13,434	12,681	8,916	6,848	16,590	16,590	14,988	13,523	3,067
10-30-330-6102	Gypsum Fitness Program Expense	7,835	9,624	6,532	15,616	20,000	14,200	19,512	15,000	5,000
10-30-405-6102	Gypsum Events/Parties Expense	3,642	1,808	2,325	1,283	1,200	1,200	1,164	2,000	(800)
10-30-406-6102	Gypsum Child Watch Expense	61	162	391	33	150	150	145	150	-
10-30-400-6401	Gypsum Internet/Telephone/Cable	7,338	8,010	8,430	15,153	6,000	6,000	3,519	5,100	900
10-30-400-6402	Gypsum Electric	133,126	133,428	119,429	133,685	129,508	135,000	78,490	141,750	(12,242)
10-30-400-6404	Gypsum Natural Gas	75,111	153,431	189,196	112,288	159,675	175,000	96,773	183,750	(24,075)
10-30-400-6406	Gypsum Security/Fire Suppression	1,950	1,022	-	348	13,523	2,200	1,039	2,500	11,023
10-30-400-6408	Gypsum Water/Sewer/Trash	26,751	20,242	25,620	35,037	36,840	36,840	26,818	43,440	(6,600)
	Climbing expenses	2,507	-	-	-	-	-			-
	Contingency	-	-	-	-	-	-			-
	Total Exp. Other than Wages and Benef	503,974	724,568	673,167	652,059	733,050	755,242	516,480	781,679	(48,630)
	Total Expenditures	1,372,454	1,747,137	1,798,963	2,052,043	2,208,991	2,191,355	1,592,361	2,327,768	(118,776)
	Revenue Over/(Under) Expenditures	(271,254)	(240,494)	(163,123)	(367,416)	(569,265)	(461,177)	(353,106)	(548,560)	20,706
Split		(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(274,280)	10,353

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 Number	Account Name	2021	2022	2023	2024	2025			2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
10-40-200-4400	Edwards Program Sponsorship Allocation	15,000	17,500	17,500	17,500	17,500	17,500	17,500	20,000	2,500
10-40-200-4404	Edwards Scholarship Program Allocation	-	-	-	-	-	3,500	-	-	-
10-40-205-4300	Edwards Rec Kids Revenues	79,276	91,875	81,132	84,765	77,475	77,475	53,671	74,700	(2,775)
10-40-205-4410	Grant revenue	-	44,135	35,308	11,556	-	-	-	-	-
10-40-206-4300	Edwards Non-Sports Revenues	1,605	1,256	1,092	6,171	3,500	3,500	1,015	2,450	(1,050)
10-40-211-4300	Edwards Active older adult program revenue	-	-	250	5,870	6,000	8,130	2,170	6,250	250
10-40-240-4300	Edwards Adult Sports Revenue	20,300	19,515	28,984	15,172	17,245	19,500	8,245	18,000	755
10-40-260-4300	Edwards Youth Sports Revenue	36,774	57,183	76,445	76,575	93,847	93,847	72,263	86,500	(7,347)
10-40-291-4300	Edwards Gymnastics Program Revenue	150,011	145,797	190,130	201,293	172,992	172,992	131,355	212,480	39,488
10-40-293-4300	Edwards Gymnastics Meet Revenue	9,968	22,223	26,986	50,556	36,970	36,970	32,105	51,670	14,700
10-40-294-4300	Edwards Antigravity Revenue	31,580	58,927	40,709	45,842	38,375	38,375	30,040	-	(38,375)
10-40-400-4200	Edwards Admissions - Memberships	8,142	18,097	24,615	22,368	24,029	24,029	9,632	24,788	759
10-40-400-4230	Edwards Admissions - Daily Passes	12,025	20,339	22,055	20,142	21,507	21,507	12,963	21,990	483
10-40-400-4252	Edwards Facility/Turf Rentals	51,035	83,305	99,581	78,515	88,540	88,540	46,878	82,790	(5,750)
10-40-390-4350	Edwards E sports revenue	-	-	-	10,911	14,499	12,499	13,595	13,500	(999)
10-40-400-4350	Edwards E sports revenue (Old)	-	-	5,250	(18,768)	-	-	-	-	-
10-40-400-4403	Edwards Facility Advertising Revenues	-	-	3,500	2,750	-	2,500	-	-	-
10-40-400-4503	Edwards Tenant Lease Revenue	74,164	75,650	79,559	49,368	30,359	30,359	18,493	27,880	(2,479)
10-40-400-4505	Edwards Resale	808	540	105	85	-	-	-	-	-
10-40-400-4506	Edwards Concession/Vending	1,026	1,740	-	968	2,000	2,000	1,357	1,776	(224)
10-40-400-4513	Edwards Other Revenue	-	1,137	6,002	4,858	800	800	410	-	(800)
10-40-405-4256	Edwards Events- Parties	4,476	12,209	19,011	12,392	14,625	14,625	9,603	15,075	450
Total Revenue		496,190	671,428	758,214	698,888	660,263	668,648	461,294	659,849	(414)
Expenditures										
10-40-100-5000	Edwards Facility Salaries	190,382	261,744	309,312	332,707	393,131	393,131	286,563	432,762	(39,631)
10-40-290-5001	Edwards Gymnastics Hourly Wages - FT	-	-	20,997	21,451	-	-	-	-	-
10-40-401-5001	Edwards maint/cleaning hourly Wages - FT	-	-	16,833	22,412	22,000	31,409	11,856	11,010	10,990
10-40-205-5002	Edwards Rec Kids Hourly Wages - PT	32,595	29,609	25,364	34,457	45,000	45,000	29,527	56,280	(11,280)
10-40-206-5002	Edwards Non-Sports Hourly Wages - PT	-	-	-	160	1,760	1,760	-	1,848	(88)
10-40-211-5002	Edwards active older adult Wages - PT	-	-	-	-	-	-	-	-	-
10-40-240-5002	Edwards Adult Sports Hourly Wages - PT	5,740	10,022	15,053	13,505	11,370	11,370	6,850	13,440	(2,070)
10-40-260-5002	Edwards Youth Sports Hourly Wages - PT	8,140	5,106	6,905	10,224	15,424	15,424	10,132	20,514	(5,090)
10-40-290-5002	Edwards Gymnastics Hourly Wages - PT	41,115	40,503	26,778	24,353	24,635	24,635	21,885	37,080	(12,445)
10-40-294-5002	Edwards Antigravity Hourly Wages - PT	8,315	14,349	10,743	10,455	11,400	11,400	8,320	-	11,400
10-40-390-5002	Edwards Esports - PT	-	-	387	10,682	7,180	7,180	4,753	5,118	2,062
10-40-401-5002	Edwards Maint/Cleaning Hourly Wages - PT	16,041	15,946	3,981	1,666	815	5,130	815	-	815
10-40-402-5002	Edwards Front Desk Hourly Wages - PT	45,615	27,834	35,709	35,931	60,500	60,500	41,883	71,205	(10,705)
10-40-405-5002	Edwards Events/Parties Hourly Wages - PT	-	1,051	4,049	4,258	-	-	-	-	-
10-40-100-5010	401a Payroll Tax	23,955	27,944	24,110	30,490	27,944	27,944	16,705	29,695	(1,751)
10-40-100-5013	Medicare and other taxes	-	-	8,345	7,692	8,482	8,482	6,067	9,414	(932)
10-40-100-5014	Unemployment	-	-	-	871	1,800	1,800	1,128	1,299	501
10-40-100-5020	Medical Coverage Premiums	43,432	46,814	64,053	68,293	74,638	100,445	54,338	84,448	(9,810)
10-40-100-5040	Retirement Benefits - 457 Match	11,863	15,534	16,350	23,110	28,038	22,000	21,029	32,180	(4,142)
Total Wages and Benefits		427,193	496,457	588,968	652,718	734,117	767,610	521,851	806,293	(72,175)

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 Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance	
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
Other Expenditures										
10-40-400-5033	Edwards Facility Staff Uniforms	1,521	817	1,188	839	1,000	1,000	-	1,500	(500)
10-40-400-6122	Edwards Employee Relations	766	392	349	305	720	720	690	720	-
10-40-400-6350	Edwards Staff Training Expense	-	35	-	-	600	600	-	150	450
10-40-400-6100	Edwards Office Supplies	385	851	811	378	700	700	535	900	(200)
10-40-400-6116	Edwards Resale Items	-	-	-	-	-	-	-	-	-
10-40-294-6108	Edwards Antigravity Equipment	-	-	-	-	2,975	2,975	-	-	2,975
10-40-400-6205	Edwards Copier and Office Equipment	4,690	4,251	4,198	4,366	4,356	4,356	3,272	4,356	-
10-40-400-6302	Edwards Marketing and Comm. Expense	988	741	642	1,248	1,500	1,500	192	-	1,500
10-40-401-6106	Edwards Janitorial & Medical Supplies	4,357	5,396	6,120	5,202	6,225	6,225	4,396	6,225	-
10-40-401-6107	Edwards Maintenance Supplies	2,986	6,353	5,587	7,998	8,500	8,500	7,575	10,800	(2,300)
10-40-401-6200	Edwards Janitorial Services Contract	9,768	30,636	21,268	26,520	34,092	34,092	16,724	34,400	(308)
10-40-401-6360	Edwards Building Maintenance Service	19,644	20,996	29,879	38,537	50,000	30,000	41,715	28,800	21,200
10-40-205-6102	Edwards Rec Kids Program Expense	7,654	8,406	5,711	10,493	9,500	7,704	9,301	5,404	4,096
10-40-206-6102	Edwards Non-Sports Program Expense	421	77	200	386	500	1,575	132	700	(200)
10-40-211-6102	Edwards active older adult Program expense	-	-	-	3,307	5,000	6,750	2,637	6,250	(1,250)
10-40-240-6102	Edwards Adult Sports Program Expense	1,237	2,020	2,853	976	2,940	2,940	1,226	900	2,040
10-40-260-6102	Edwards Youth Sports Program Expense	28,675	35,653	28,627	22,303	46,995	46,995	22,223	37,664	9,331
10-40-290-6102	Edwards Gymnastics Program Expense	3,432	16,333	5,116	7,041	8,925	8,925	1,214	6,475	2,450
10-40-293-6102	Edwards Gymnastics Meet Expense	11,986	4,009	24,753	46,348	36,250	36,250	34,930	49,600	(13,350)
10-40-294-6102	Antigravity Program Expense	-	875	216	-	-	-	-	-	-
10-40-390-6102	Edwards E-sports program expense	-	-	465	1,486	1,300	500	1,046	500	800
10-40-403-6102	Edwards Climbing Expense	2,507	-	-	-	-	350	-	-	-
10-40-405-6102	Edwards Events/Parties Expense	-	-	28	-	850	250	730	250	600
10-40-400-6401	Edwards Internet/Telephone/Cable	4,603	5,140	6,871	6,437	7,200	7,200	4,890	8,977	(1,777)
10-40-400-6402	Edwards Electric	30,073	30,255	34,283	26,854	34,800	34,800	18,169	30,550	4,250
10-40-400-6404	Edwards Natural Gas	14,802	11,937	11,904	8,528	12,575	12,575	9,336	13,475	(900)
10-40-400-6406	Edwards Security/Fire Suppression	1,895	1,285	749	1,883	1,750	1,750	672	1,750	-
10-40-400-6408	Edwards Water/Sewer	5,627	6,315	5,384	7,292	7,500	7,500	7,542	9,600	(2,100)
Total Exp. Other than Wages and Benefits		158,017	192,773	197,202	228,726	286,753	266,732	189,146	259,946	26,807
Total Expenditures		585,210	689,230	786,170	881,444	1,020,870	1,034,342	710,997	1,066,239	(45,368)
Revenue Over/(Under) Expenditures		(89,020)	(17,803)	(27,956)	(182,556)	(360,607)	(365,694)	(249,704)	(406,390)	(45,782)

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 Number	Account Name	2021	2022	2023	2024	2025			2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
10-50-280-4300	Outdoor Rec MRMD Program Revenue	104,891	114,613	152,373	181,303	-	-	-	-	-
10-50-280-4302	Gear library revenue	-	-	-	166	850	850	-	900	50
10-50-280-4500	Outdoor Rec - Contribution revenue	-	10,000	6,700	7,571	-	-	-	-	-
10-50-281-4300	Outdoor Rec - Day Camps Revenue	-	-	-	-	55,738	46,000	55,738	79,130	23,392
10-50-282-4300	Outdoor Rec - Overnight Camps Revenue	-	-	-	-	133,555	133,555	125,599	18,045	(115,510)
10-50-283-4300	Outdoor Rec - Sports Camps Revenue	-	-	-	-	30,000	27,130	28,001	47,970	17,970
10-50-283-4301	Outdoor Rec - Sports Camps (contracted)	-	-	-	-	19,695	19,695	18,057	17,550	(2,145)
10-50-284-4300	Outdoor Rec - Special Events Revenue	-	-	-	40,454	-	-	-	-	-
10-50-285-4300	Outdoor Rec - Education Program Revenue	-	-	-	990	-	-	-	-	-
10-50-286-4300	Outdoor Rec - Clinics and Workshops Revenue	-	-	1,880	-	-	-	-	25,880	25,880
10-50-287-4300	Outdoor Rec - School's Out Program Revenue	-	-	-	-	-	-	-	-	-
10-50-288-4300	OR - Monument trips program revenue	-	-	21,525	-	-	-	-	44,500	44,500
10-50-289-4300	OR - Maloit park challenge program revenue	-	-	-	-	-	-	-	-	-
	SOS reimbursement	19,622	-	-	-	-	-	-	-	-
										-
	Total Revenue	124,513	124,613	182,478	230,483	239,838	227,230	227,394	233,975	(5,863)
10-50-280-5000	Outdoor Rec Salaries	48,191	69,780	101,911	131,102	138,207	138,207	100,870	142,186	(3,979)
10-50-280-5002	Outdoor Rec Hourly Wages - Part Time	41,117	27,756	90,926	108,029	132,568	132,568	112,796	139,690	(7,122)
10-50-280-5010	401a Payroll Tax	4,586	4,997	7,394	8,504	11,327	11,327	8,137	10,706	621
10-50-280-5013	Medicare and other taxes	-	-	3,241	3,213	4,331	4,331	3,123	4,087	243
10-50-280-5014	Unemployment	-	-	-	413	2,987	2,987	431	564	2,423
10-50-280-5020	Medical Coverage Premiums	7,893	18,435	31,707	21,647	25,000	25,000	21,798	27,687	(2,687)
10-50-280-5040	Retirement Benefits - 457 Match	-	4,060	5,136	7,544	13,821	13,821	5,806	8,380	5,440
	Total Wages and Benefits	101,787	125,027	240,315	280,452	328,240	328,240	252,961	333,300	(5,060)
										-
10-50-280-5033	Outdoor Rec Staff Uniforms	-	-	437	-	-	1,000	-	-	-
10-50-280-6100	Outdoor Rec Office Supplies	151	28	16	875	1,000	250	803	-	1,000
10-50-280-6102	Outdoor Rec Operating Expenses	-	-	14,027	27,408	11,500	3,000	10,290	9,475	2,025
10-50-280-6122	Outdoor Rec Employee Relations	-	-	162	451	1,675	1,675	832	-	1,675
10-50-280-6161	Gear Library expense	-	-	2,036	1,111	3,000	5,150	1,991	4,300	(1,300)
10-50-280-6302	Outdoor Rec Marketing & Comm. Expense	-	-	740	51	1,000	2,000	450	-	1,000
10-50-280-6350	Outdoor Rec Conferences and Training	-	-	1,434	1,145	600	1,200	-	-	600
10-50-280-6999	Outdoor recreation other expense	70,245	46,886	-	-	20	-	20	-	20
10-50-281-6102	Outdoor Rec Day Camp Program Expense	-	-	10,008	64	16,000	13,150	14,769	7,075	8,925
10-50-282-6102	Outdoor Rec Overnight Camp program Expense	-	-	7,050	7,507	14,975	14,975	12,082	3,700	11,275
10-50-283-6102	Outdoor Rec Sports Camp program expense	-	-	9,233	5,206	11,305	11,305	10,054	1,500	9,805
10-50-283-6230	Outdoor Rec Camp Contractor Expense	-	-	-	6,017	17,330	17,330	15,569	15,360	1,970
10-50-284-6102	Outdoor Rec Special Event Program expense	-	-	10,185	1,773	64	-	64	-	64
10-50-285-6102	Outdoor Rec Education Program Expense	-	-	75	775	-	-	-	-	-
10-50-286-6102	Outdoor Rec Clinics & Workshops Expense	-	-	-	-	-	-	-	14,850	(14,850)
10-50-287-6102	Outdoor Rec School's Out Program Expense	-	-	-	-	-	-	-	-	-
10-50-288-6102	OR Monument trips - Program expense	-	-	5,414	12,491	204	-	204	13,300	(13,096)
10-50-289-6102	OR - Maloit park challenge Program expense	-	-	-	-	-	-	-	-	-
	Total Exp. Other than Wages and Benefits	70,396	46,914	60,817	64,873	78,673	71,035	67,127	69,560	9,113
	Total Expenditures	172,183	171,940	301,132	345,325	406,913	399,275	320,088	402,860	4,053
	Revenue Over/(Under) Expenditures	(47,670)	(47,327)	(118,653)	(114,841)	(167,075)	(172,045)	(92,694)	(168,885)	(1,810)