Mountain Recreation

ACTIVE | HEALTHY | TOGETHER



BOARD MEETING PACKET

NOVEMBER 18, 2026 - 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, November 18th, 2026, 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 – October 21st business meeting
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

BUSINESS

6. Business
   a. **2027 Auditor Letter of Engagement**
      Staff request Board approval of a Letter of Engagement with Hood P.C. for the FY 2026 audit services

   b. **Discussion of Mountain Recreation Investments and Strategy**
      Staff requests Board discussion and direction on investment strategy.

   c. **FY 2027 Budget Adoption – Public Hearing**
      Following the board's budget work session, staff will present the information requested. A public hearing will be opened to accept public comments regarding the budget. Four action items will be considered by the board and can be found in the FY2027 Budget Book included in this agenda packet:
      i. *A Resolution Adopting the FY 2027 Budget and Levy*
      ii. *Adoption of the FY 2027 Proposed Budget*
      iii. *Adoption of the FY 2027 Schedule of Fees and Charges*
      iv. *Adoption of the FY 2027 Pay Scale and Ranges*

d. **Other Business**

FINANCIAL MATTERS & REPORTS

7. Financial Matters
    a. Financial Summary
    b. Financial Statements
    c. Accounts Payable

8. Staff Reports
    a. Administration Division
    b. Facilities Division
    c. Recreation Programs Division

9. Reports & Board Communication

10. Executive Session pursuant to C.R.S. Section 24-6-402(4) to interview candidates for the position of Deputy Director.

11. Adjournment
    The next regular meeting of the Mountain Recreation Metropolitan District Board will be held Wednesday, December 16th, 2026, 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 Jamie Wilson at the Gypsum Recreation Center, 52 Lundgren Blvd. PO Box 375, Gypsum, Colorado 81637, or by calling (970) 999-0274 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/ Jamie Wilson

Minutes of the Regular Meeting
of the Board of Directors
Mountain Recreation Metropolitan District
October 21, 2026

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, was held on September 16, 2026, at 6:00 pm, in the Edwards Field House, 450 Miller Ranch Rd, Edwards, CO 81632, and via Zoom platform, in accordance with the applicable statutes of the State of Colorado.

Attendance
The following Directors were present and acting:

- Tom Edwards
- Tom Pohl
- Jerry Santoro
- Mark Weinreich

Also, in attendance were:

- Ture Nycum, Executive Director
- Scott Ruff, Superintendent of Recreation Facilities
- Erin Leach, People & Culture Manager
- Jamie Wilson, Marketing & Community Engagement Manager
- Karen Murphy, Finance Manager
- Joanna Tellez, Administrative Coordinator
- Brad Johnson, Facility Supervisor
- Anna Englehart, Superintendent of Recreation Programs
- Zyanya Rodriguez, Marketing and Events Coordinator
- Hunter Roe, Facility Coordinator

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 September 16 at 6:00 p.m., noting that a quorum was present to conduct business.

2. **Changes to the Agenda**
   None.

3. **Approval of Minutes**
   Director Edwards asked the board to consider the minutes of the September 16, 2026, meeting.

   Director Santoro moved to approve the September 16, 2026, meeting minutes as presented. Director Weinreich seconded the motion. It was unanimously

RESOLVED to approve the September 16, 2026, meeting minutes as presented.

4. **Public Input**
   Brenda Wyatt expressed her appreciation for the opportunity to attend the meeting and discuss the topic of pickleball.

5. **Presentations**

6. **Business**
   a. **Scholarship Program**
      Mr. Roe presented an update on Mountain Recreation's Youth Scholarship Program, which has expanded to support children's participation in multiple programs. Staff reviews the program annually to improve accessibility and better meet families' needs. In 2026, the program allocated $25,080, assisting 49 families and 88 children through 193 registrations. Scholarship utilization increased from 63% in 2024 to 69% in 2025, representing approximately $2,000 more funds used.

      As of October 6, 2026, approximately $16,550, or 66% of awarded funds, had been used. Youth sports accounted for the highest use at 38%, followed by gymnastics at 20%, Rec Kids at 13%, and aquatics at 10%. Mr. Roe also noted that 20 families had used less than 50% of their awards, including 10 families who had not used any funds, resulting in an average utilization of 15.68% among those 20 families.

      Mr. Roe then introduced the proposed 2027 scholarship model, which would combine individual awards into a shared household balance beginning in Q4, establish award tiers based on financial need and expected participation, and cover 80% of eligible costs, with families contributing the remaining 20%. These changes aim to reduce unused funds, increase participation, and give families more flexibility. The shared household balance would also allow parents to use remaining scholarship funds toward eligible activities at the end of the year.

      He also discussed potential concerns, including financial barriers from the 20% contribution and the possibility of one household member using most of the shared funds. Staff recommend establishing clear award criteria and household limits, communicating changes to families before implementation, and reviewing program utilization, family access, and staff workload at midyear and year-end to evaluate the effectiveness of the proposed changes.

      Board members expressed their appreciation of the program and for staff work on revamping the Scholarship Program to increase fund utilization. Board also asked staff to look into how unused funds can be reallocated and used as intended.

b. Discuss and Consider Approval of the proposed Compensation Philosophy and Strategy

Ms. Leach presented Mountain Recreation's proposed Compensation Philosophy and Strategy, which was previously introduced in September. Although the Board generally supported the proposal, members requested additional time for review. The proposal remains unchanged and focuses on four principles fairness, competitiveness, transparency, and financial sustainability.

The proposed strategy separates salary-range adjustments, cost-of-living adjustments (COLA), market and internal equity adjustments, and employee pay progression. Ms. Leach explained that for the past three years, both employee wages and salary ranges have increased by 5% annually, limiting employees' ability to progress within their ranges. For 2027, staff recommends a 4% COLA for employees while evaluating salary-range adjustments separately based on market conditions and financial capacity.

The strategy aims to recognize employee growth, address pay compression and maintain competitive wages. Employees would have opportunities to progress within their salary range based on experience, skills, responsibilities, and contributions rather than relying on a single performance rating. The proposal was developed by Mountain Recreation's People & Culture team and independently reviewed by CPS HR Consulting.

If approved, staff would review salary ranges, employee placement, and pay progression while developing phased adjustments as needed. Approval would establish a framework for future compensation decisions but would not guarantee salary increases or additional expenditures. Significant compensation changes and funding would continue to be reviewed through the annual budget process and brought to the Board for approval as appropriate. Staff requested the Board's approval of the proposed Compensation Philosophy and Strategy**.**

Director Pohl motioned to approve the Mountain Recreation Compensation Philosophy and Strategy. Director Santoro seconded the motion. It was unanimously

> RESOLVED to approve Mountain Recreation's Compensation Philosophy and Strategy.

c. Discuss and Consider Approval of the Paylocity Contract

Ms. Leach presented the updated Paylocity Human Capital Management (HCM) services agreement, which Mountain Recreation uses for payroll, employee scheduling, human resources, recruitment, onboarding, benefits, and employee records. Paylocity helps the district manage its full-time, part-time, and seasonal employees across multiple facilities.

Ms. Leach explained that Paylocity previously charged fees every two weeks but changed to monthly billing in 2026, based on the number of active employees. Although the services and fees remain similar, staff brought the updated agreement to the Board for review. The district's attorney, Ron Fano, has reviewed and approved the contract. Mountain Recreation is also expanding its use of Scheduling to help improve employee scheduling and reduce the need for separate systems.

The agreement is based on approximately 275 active employees, with an estimated monthly cost of $6,354.70 and a total annual cost of $78,737.65, including year-end tax processing. Monthly costs may change depending on the number of employees, and the proposed 2027 budget includes $75,000 for payroll processing fees. There are no additional implementation fees. The agreement will renew each year unless cancelled at least 60 days before renewal. Staff will continue reviewing the contract annually and bring it to the Board if needed. Continuing with Paylocity will help Mountain Recreation maintain its daily operations, improve efficiency, and avoid disruptions that could come from switching to a different system.

Director Pohl motioned to approve the Paylocity HCM agreement, which renews annually unless canceled at least 60 days before renewal. Director Weinreich seconded the motion. It was unanimously

> RESOLVED to approve the Mountain Recreation's Compensation Philosophy and Strategy.

d. Proposed Fiscal Year 2027 Budget

Ms. Murphy presented the 2027 Draft Budget, which staff prepare annually for the Board's review. The Board and Management Team will meet later this month for a Work Session to review the budget in detail. The Board will be asked to consider approval of the 2027 Draft Budget at the November 2026 Board meeting.

e. Other Business

7. Financial Matters

a. Financial Summary

b. Financial Statements

c. Accounts Payable

Ms. Murphy presented the financials for September 2026 YTD.

Ms. Murphy presented the September 2026 Financial Statements, reporting that General Fund operating expenditures were favorable to budget by $258,577, with 73% of the operating budget spent year to date. Capital expenditures totaled $1,339,801, representing 60% of the 2026 capital budget. General Fund

revenues were favorable to budget by $218,991, reaching approximately 91% of the projected annual revenue.

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

9. Reports & Board Communication

10. Adjournment

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

RESOLVED to adjourn the meeting at 7:14 pm.

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held on Wednesday, November 18, 2026, at 6:00 pm in the Gypsum Recreation Center.

BOARD MEETING ACTION REPORT

Meeting Date: November 18, 2026

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Audit Services Engagement Letter

RECOMMENDED ACTION: Consider approval of engagement with Hood P.C. for FY 2026 audit services in the amount of $13,230.

BACKGROUND:
Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government whose revenues or expenditures exceed $1,000,000 in the fiscal year, must complete, and submit a copy of an audit of its financial statements to the Office of the State Auditor. Mountain Recreation annually engages with a professional services firm to conduct the annual financial audit. For many years, Mountain Recreation has engaged with Hood, P.C. (formerly Maggard & Hood, P.C.), including the FY 2025 audit.

DISCUSSION:
Staff requested a proposal from Hood, P.C. ("Hood") for the FY 2026 annual audit. Hood submitted a letter of engagement for board consideration which is included in the board packet. The engagement letter outlines the scope and objectives of the audit, the auditor's responsibilities, management responsibilities, and fees for services. The letter includes language that addresses the timing of the audit indicating delivery of a report in June 2027 unless unusual circumstances arise. Fees for anticipated services are estimated to be $13,230.

Hood is highly capable of conducting the governmental audit, demonstrating the requisite expertise and competence. The proposed audit fees increased 5%, or $630 when compared to the FY2025 audit cost. Hood has historically been performing the district audit, resulting in institutional knowledge of the Mountain Recreation District. These factors may streamline the audit process and reduce the time required of district staff.

CONCLUSION: Staff recommend approving engagement of Hood P.C. for FY2026 audit services.

POLICY ISSUE: None

FINANCIAL CONSIDERATIONS:

☒ Budgeted item:

Line item: Audit services
Amount: $13,230

☐ Non-Budgeted item
Line item:
Amount:

☐ Not applicable

ATTACHMENTS: Engagement letter –Hood, P.C.

HOOD P.C.
CPAS & ADVISORS

October 27, 2026

Board of Directors
Mountain Recreation Metropolitan District
PO Box 1891
Edwards, CO 81632

We are pleased to confirm our understanding of the services we are to provide Mountain Recreation Metropolitan District for the year ended December 31, 2026

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Mountain Recreation Metropolitan District as of and for the year ended December 31, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Mountain Recreation Metropolitan District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Mountain Recreation Metropolitan District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Mountain Recreation Metropolitan District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the other financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Capital Projects Expenditures – Budget and Actual

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements
We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control
We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management Override of Controls
- Revenue Recognition

Audit Procedures—Compliance
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Mountain Recreation Metropolitan District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services
We will also prepare the financial statements of Mountain Recreation Metropolitan District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements
Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Responsibilities of Management for the Financial Statements (continued)
Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other
We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing

The audit documentation for this engagement is the property of Hood P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Hood P.C. or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hood P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to Hood P.C. or its designee. The Hood, P.C. or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

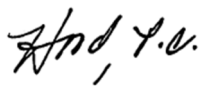
Joe R. Hood, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in February 2027 and to issue our reports no later than June 2027.

Engagement Administration, Fees, and Other (continued)
Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $13,230. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting
We will issue a written report upon completion of our audit of Mountain Recreation Metropolitan District's financial statements. Our report will be addressed to Management of Mountain Recreation Metropolitan District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Mountain Recreation Metropolitan District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



HOOD, P.C.
Joe R. Hood, CPA

Response:
This letter dated October 27, 2026 correctly sets forth the understanding of Mountain Recreation Metropolitan District.

Management Signature:_____

Title:_____

Date:_____

BOARD MEETING ACTION REPORT

Meeting Date: November 18, 2026

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Mountain Recreation Investments and Strategy

RECOMMENDED ACTION: Authorize staff to reinvest funds for maturing CDs

BACKGROUND:

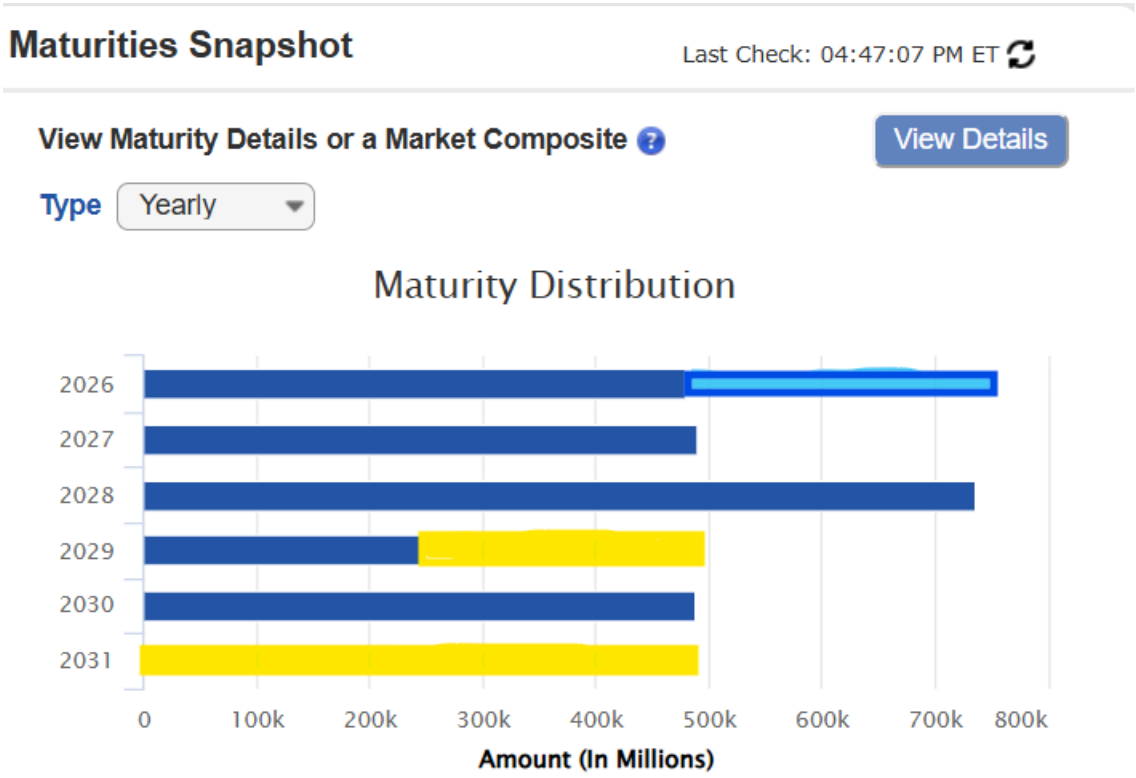
The District has a total of 12 Certificate of Deposits (CDs) as of November 2026. Of these 12 CDs, 10 are with Multi-Bank Securities (MBS), 1 is with PNC Bank (formerly First Bank) and 1 is with First Western Bank. All investments are considered risk-free. They are the approved investment types per the Investment Policy approved by the Board in 2015. The District currently carries balances of approximately $5.0M at CSIP (liquid), $2.4M at MBS (including the maturing CDs) and $511k in the Alpine Bank accounts (Operating and Money Market).

The chart below shows all CDs. The CDs highlighted in yellow (4) are maturing in November and December 2026, and February 2027.

Issuer	Product Type	Settle	Maturity	Rate	Amount (Current)	Market Price	Market Valuation
MERRICK BK SOUTH	DTC CD	11/30/2021	11/30/2026	1.150%	$240,000.00	99.776	$239,462.40
LIVE OAK BKG CO	DTC CD	12/10/2021	12/10/2026	1.200%	$240,000.00	99.706	$239,294.40
SAVANNAH BK NATL	DTC CD	12/29/2022	12/29/2027	4.100%	$245,000.00	99.328	$243,353.60
ALLIANT CR UN	DTC CD	12/30/2022	12/30/2027	4.850%	$245,000.00	100.168	$245,411.60
DORT FINL CR UN	DTC CD	2/10/2023	2/10/2028	4.250%	$245,000.00	99.422	$243,583.90
ALASKA USA FED CR UN	DTC CD	3/8/2023	3/8/2028	4.600%	$245,000.00	99.810	$244,534.50
ROCKLAND FED CR UN	DTC CD	12/29/2023	12/29/2028	4.350%	$247,000.00	98.849	$244,157.03
CITY FED CR UN	DTC CD	1/12/2024	1/12/2029	3.950%	$247,000.00	97.999	$242,057.53
CAPITAL ONE NATL	DTC CD	9/10/2026	9/10/2030	4.500%	$244,000.00	98.274	$239,788.56
STATE BK INDIA	DTC CD	9/14/2026	9/16/2030	4.600%	$244,000.00	98.654	$240,715.76
First Western Trust			12/22/2026	3.93%	$250,000.00		
PNC (formerly First Bank)			2/11/2027	3.14%	$113,874.25		

The long-term strategy is to continue “laddering” CD Maturities to have them mature each year, creating liquidity if needed. There is opportunity to invest in longer-term maturities (3 and 5 years) and beyond. The laddering structure set up currently allows for approximately $500k to become liquid each year.

The chart below shows all CDs and maturity dates, collectively. The blue highlights show current CDs and the yellow highlights show where CDs could be added to complete and continue the CD ladder.



To complete the CD ladder for 2029 (up to $250k):

- MBS 3-year rates as of 11/4/2027 are approximately 4.95% APY. Maximum order per CD: $248,000
- PNC 3-year rates:
- First Western 3-year rates:

To continue the CD ladder for 2031 (up to $500k):

- MBS 5-year rates as of 11/4/2027 are approximately 5.00% APY. Maximum order per CD: $248,000

Renewing or establishing CDs at MBS can be completed with ease by the Finance Manager through the Company's website portal. Establishing new CDs at local banks will require new set up and signatures from each of the Mountain Recreation bank signers (typically Executive Director, Superintendent and a Board Member). It is preferred and recommended by Staff to use MBS for CD purchases.

Staff requests consideration of approval to reinvest the maturing CDs at the following levels to appreciate the market interest rates:

- **MBS – Maturing 11/2026 – Reinvest at MBS for 5 years**
- **MBS – Maturing 12/2026 – Reinvest at MBS for 5 years**
- **First Western – Maturing 12/2026 – Reinvest at First Western for 3 years**
- **PNC Bank – Maturing 2/2027 – Reinvest at PNC for 3 years**

Staff requests direction from the Board of Directors to review the upcoming maturities of the CDs at MBS, PNC Bank and First Western Trust and authorize staff to reinvest funds for maturing CD's

POLICY ISSUE: None

FINANCIAL CONSIDERATIONS:

☒ Budgeted item:
Line item: Interest Income
Amount:

☐ Non-Budgeted item
Line item:
Amount:

☐ Not applicable

ATTACHMENTS: None

BOARD MEETING ACTION REPORT

Meeting Date: November 18, 2026

Prepared by: Karen Murphy, Finance Manager

SUBJECT: 2027 Proposed Budget - Mountain Recreation Metropolitan District

RECOMMENDED ACTION: Consider approval of the 2027 Proposed Budget as presented

BACKGROUND:

Each year, staff diligently work to prepare and present a Proposed Budget to the Board of Directors. The proposed Budget was first presented to the Board of Directors at the October 21st Business meeting and the Board and Management Team held a Work Session 0cotber 26th where the Proposed Budget was reviewed in detail.

Since the Work Session, there have been some changes to the 2027 Draft Budget and 2026 Forecast. Those changes will be discussed at the Board Meeting; however, some of the major changes are included below:

- 2026 & 2027 Operating Reserves (General Fund Budget)
  - Per Board direction, the Operating Reserve Fund was reduced to 22% (from 25%). The Operating Reserve Fund policy ensures a total of 25% of General Fund Expenses are set aside for Operating Reserve purposes. The Draft Budget submitted in October included 3% TABOR and 25% Operating Reserves. The Presented Draft Budget now shows 3% TABOR and 22% Operating Reserves, which together align with the Board Policy of 25% Operating Reserves.

- 2026 & 2027 Consulting (General Fund Budget)
  - The Master Planning process is expected to conclude in early 2027. There will be $7,100 from the 2026 budget that will be reappropriated to 2027.

- 2026 COP Contribution for Eagle Pool & Ice Rink (Capital Budget)
  - The Town of Eagle advised Mountain Recreation that there was an available balance in the COLOTRUST Pool Fund of $461,827.35. These funds were split equally between the two parties and paid debt service due in November 2026. Town of Eagle, Mountain Recreation and DPM (project manager) met to confirm these funds were reconciled and available for debt service. As a result, savings of $232,306 were appreciated in the Capital Project Fund.

- 2026 Gypsum Area Minor Projects (Capital Budget)
  - A new Zoom Room in the Gypsum Recreation Center's Community Room was requested. This will provide additional meeting space at the GRC, and board meetings will move to this room. While this was not originally budgeted, due to cost savings within the Capital Budget, it will be completed in 2026 for $12,000.

- All other changes are considered minor (less than $10,000) and can be discussed at the Board Meeting.

The draft 2027 Budget Book is attached for Board consideration and approval.

POLICY ISSUE: None.

FINANCIAL CONSIDERATIONS: See Budget

☐ Budgeted item

Line item:
Amount:

☐ Non-Budgeted item
Line item:
Amount:

☒ Not applicable

ATTACHMENTS:

- 2027 Board Budget Book
  - Budget Transmittal Letter
  - 2027 Proposed Budget
  - 2027 Pay Ranges FT – Draft
  - 2027 Pay Ranges PT – Draft
  - 2027 Facilities and Programs Schedule of Fees
  - 2027 Budget Book
  - 2027 Budget Resolutions

MOUNTAIN RECREATION METROPOLITAN DISTRICT
2027 Budget, Mill Levy, and Fees
November 18, 2026

Board of Directors

Tom Edwards – President
Tom Pohl – Vice President
Joanna Kerwin – Secretary/Treasurer
Jerry Santoro – Assistant Secretary/Treasurer
Mark Weinreich – Board Member

Staff

Anna Englehart – Recreation Programs Superintendent
Erin Leach – People and Culture Manager
Karen Murphy - Finance Manager
Ture Nycum – Executive Director
Scott Ruff – Recreation Facilities Superintendent
Jamie Wilson – Marketing and Community Engagement Manager

TABLE OF CONTENTS

	Page
Budget Transmittal Letter	1
Introduction	
District Overview	5
District Boundaries	6
Recreational Facilities, Recreation Programs	7
Organizational Chart	11
Budget Summary	
Budget Process	12
Statement of Revenues, Expenditures and Changes in Fund Balance	14
Budget by Fund – Summary	
General Fund	
Administration	28
Eagle	32
Gypsum	35
Edwards	38
Outdoor Recreation	41
Conservation Trust Fund	43
Capital Project Fund	45
Five-Year Capital Plan	47
Appendix	
Full-Time Pay-Ranges	52
Part-Time Pay-Ranges	53
Schedule of Fees	54
Certificate of Mill Levy	57
Mill Levy and Budget Adoption Resolutions	58

BUDGET TRANSMITTAL LETTER

October 15, 2026

Mountain Recreation Metropolitan District Board of Directors and Citizens:

The proposed budget for Fiscal Year 2027 ("FY27") is hereby submitted for your consideration.

The budget document presents Mountain Recreation Metropolitan District's (the "District") expenditure plan for FY27 and identifies the resources and revenues available to fund it. The 2027 budget represents the funding of the priorities and policies established by the District's Board of Directors (the "Board"). The Board has identified specific objectives that help to guide staff in creating the budget, which are:

- Present a balanced budget,
- Maintain a minimum General Fund balance of 25% of annual operating expenditure,
- Maintain and enhance the current level of service, and
- Maintain and enhance all assets owned by the District.

Accomplishments and Challenges

Throughout FY26, Mountain Recreation had many successes and continued to overcome challenges that were faced as a District. Within each budget area, there is a narrative on accomplishments and challenges faced by each Division. However, as each divisional area has had its own unique issues, here are some of the District-wide accomplishments and challenges:

A major focus of FY26 included the development of a comprehensive Master Plan for Mountain Recreation. From March to June 2026, the District worked with Consultant Berry, Dunn, McNeil & Parker, LLC (BerryDunn) to execute an engagement strategy to connect with the Community. The engagement was a success and included 318,033 touchpoints. The Master Plan should be wrapped up by the end of 2026 and will serve as a guide to the future of the District's recreational offerings in programs, facilities and organizational structure. The District continues to strive to be a trusted and healthy outlet for the Community, along with being a partner to other local government agencies, non-profits and the business community.

Capital Projects throughout the District's facilities were abundant in 2026, including a new bouldering wall and belay wall constructed at the Edwards Field House, additional shade structures at the Eagle Pool and Ice Rink, new LED lighting and Turf installed at the Eagle Sports Complex, and new cardio equipment at the Gypsum Rec Center. Capital contributions were also made to the shared capital accounts with the Town of Gypsum ($375,000) and the Town of Eagle ($50,000), and other projects were completed with those funds. Overall, the District has seen positive results from the completed Capital Projects, including increased memberships at the Edwards Field House.

Other highlights from the Administrative team include project savings from the Eagle Pool and Ice Rink project: $250,000 from the Town of Eagle, documented in FY26 as Other Income, was returned to Mountain Recreation as these contingency funds were unused. In addition, the project came under budget by $463,707 (or $231,854 each for Mountain Recreation and the Town and District) and these

savings are being used for the bond payment in November 2026. This resulted in $232,306 savings in the EPIR Pool CIP Contribution Fund and overall savings in the Capital Project Fund. Contribution Income from the Mountain Recreation Foundation was also higher than expected and provides scholarship funding for those in need within the District's footprint. Some expenses were higher than expected, included Legal and IT Services, due to multiple IGA and contract reviews throughout the year and increases to technology services, respectively. Savings were seen in Accounting Services which help make up for overspending in other areas.

The District remains committed to its employees and in FY26 a compensation strategy was introduced, benefits remain a high-priority including access to health insurance, wellness program and mental health and overall well-being resources for employees. Health Insurance costs continued to rise in FY26 and will again in FY27. Also in 2026, the District was able to introduce an Employee Assistance Program for all staff, including part-time employees where they can obtain mental health treatment, if needed.

2026 also provided Mountain Recreation with recognition from our partner associations and organizations. Colorado Parks and Recreation Association presented the Outdoor Recreation, Monuments Trips with a Columbine Award at their annual conference held in October 2026. This state-wide recognition is for the best or outstanding recreation program offered by a parks and recreation agency. Secondly, Vail Valley Partnership presented Mountain Recreation with an Excellence Award in Diversity, Equity and Inclusion for our efforts to provide facilities and programming that are welcoming and accessible to all who want to participate.

Financial planning and overall transparency continue to be goals for the District, including this third annual Budget Book. Inclusive budget development processes with staff, long-range planning of Capital Projects and facility maintenance and a better explanation of the budget through this Budget Book provide the community, District board members and staff with a better understanding of how Mountain Recreation is utilizing resources bestowed to us. The District is poised to tackle challenges with the FY27 budget and will continue to work to provide a work environment where we can attract and train new staff.

2027 Budget

Summaries of revenues and expenditures are included for the District's General Fund, Conservation Trust Fund and Capital Project Fund. The financial information provided under the Budget Summary section includes the previous four years' actual amounts, FY26 adopted budget, forecasts, year to date actual and FY26 projected revenues and proposed expenditures. Budget details were prepared by each Program and Facility Supervisor in consultation with the Executive Director, Finance Manager, and their Division Superintendent.

Staff have worked diligently to draft the proposed budget that provides government services in an efficient and effective manner. The Budget proposed for the General Fund includes operating expenditures not exceeding estimated revenues. The balanced budget meets all legal obligations mandated by federal, state, and local laws. It is set forth as the financial plan and operations guide used to communicate to the citizens of Mountain Recreation Metropolitan District.

Revenue Sources

Mill Levy: The District's 2027 budget strategy is to utilize an operating mill levy to cover the shortfall in fees collected compared to the general operating costs (including capital replacement expenditures) of the District. Due to Colorado's TABOR requirements, special districts may not increase mill levy without voter approval. The mill levy for the next year is proposed to be 3.65 mills. This levy is calculated to generate $5,073,291 property tax revenue in FY27, which is an increase of 2% from FY26.

Generated or Charges for Services Revenues: Each cost center generates revenues to assist in the operation of its facilities and programs. While each cost center's cost recovery from generated revenues will be discussed separately, the District overall is projected to receive 42% of the annual operating budget from generated revenues.

Other Revenue Sources: The District also receives funds from other sources such as Specific Ownership tax, investment income, sponsorship and contributions. Specific Ownership tax is projected to be $228,298 which is a 2% increase from the prior year. Investment income is projected to be $210,000, which is a conservative estimate with unknown rate environment ahead and is based on fixed rates on

CDs and a floating rate in the CSIP account. Other revenue including grants, sponsorship and contributions accounts for $65,500.

Colorado Lottery Proceeds: Proceeds from Colorado's Great Outdoors Colorado (GOCO) program is expected to assist in funding outdoor recreation services and projects. The FY27 state distribution to Mountain Recreation District has been projected at $160,000, similar to FY26.

Fund Balances and Expenditure

General Fund – With an actual beginning FY26 fund balance of $7,282,573, the General Fund is projected to end FY26 with an ending fund balance of $7,493,037. Within that ending fund balance, there are operating reserves (22%) of $1,657,865, which is required by fund balance policy and restricted fund balance reserve (3%) of $226,073 required by Tabor. The remaining fund balance of $3,389,656 is an unrestricted fund balance. In FY27, the beginning fund balance is projected to be $7,493,037. A deficit of $412,383, after required fund transfer to Capital Project Fund and Conservation Trust Fund is budgeted. The total fund balance at the end of FY27 is projected to be $7,080,655.

Capital Project Fund: In Fiscal Year 2024, the Capital Project Fund was created. This Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The beginning fund balance of Capital Project Fund for FY 2026 was $1,963,375. A transfer of $989,628 from General Fund to the Capital Project Fund is projected for FY26. The FY26 ending fund balance of the Capital Project Fund is projected to be $1,963,375. After FY27 expenditures of $1,462,166 and a transfer in the same amount, the projected FY27 ending fund balance of the Capital Project Fund is $1,963,375.

Conservation Trust Fund: Conservation Trust Fund is projected to end FY26 at $13,946 which will be a beginning fund balance in FY27. A transfer of $670,699 from the General Fund to the Conservation Trust Fund is budgeted to cover all but $13,946 of the revenue under expenditure in the Conservation Trust Fund. The Conservation Trust Fund is projected to end FY27 at $0.

Fund Balance Reserve: It is recommended that governmental agencies maintain a fund balance as a percentage of annual operating expenditure plus a reserve (restricted fund balance) for capital replacement and future expansion projects. The board approved a fund balance reserve policy in March 2020 that took effect with the FY21 budget and will continue to guide reserve requirements for FY27.

The Fund Balance and Reserve Policy require the District reserve between 20-25% of operating expenses in an operating reserve (25% is used in the calculations, including 3% Tabor and 22% Operating Reserve). The proposed operating expenditure is approximately $8.05M. Staff have forecasted the FY26 ending fund balance to be $7.04M. After setting aside a Capital Project Fund Balance of $1,963,375 and Tabor restriction requirement of $226k, the remaining unrestricted fund balance is forecasted to be $3.39M.

The Fund Balance and Reserve Policy require the District to establish a capital replacement reserve:

- For each facility operated under an intergovernmental agreement in which a capital maintenance fund is prescribed, a capital reserve fund shall be established in cooperation with the operating partner and maintained in compliance with the terms of the agreement.
- For facilities not operated with a partner via intergovernmental agreement in which a capital reserve fund is established, the District shall establish such a reserve fund.

The District capital reserve is maintained in the Capital Project Fund as its ending fund balance. Subject to annual appropriations, funds shall be allocated annually to each capital reserve fund such that the capital reserve fund maintains a fully funded balance, meaning the amount held in reserve for each component covered by the replacement reserve is equal to the fractional age of each component multiplied by the projected replacement cost of the component.

In early 2023, the District completed a reserve study conducted by a professional reserve study firm. The study showed the required annual contribution level required to maintain the existing facilities and complete the major repair and replacement project. The Board decided to make an annual contribution of at least $500K towards future major repairs and replacement. For FY27, the contribution amount is proposed to be $1.46M, which will cover the projected expenses during the year. Staff will re-evaluate the

capital reserve requirement periodically and ensure that the District has the required funds to meet the cost of future major repairs and replacement.

Compensation and Benefits

Health care coverage costs – For 2027, Mountain Recreation's PPO5 and PPO6 premiums will increase 16%, while HDHP4 premiums will increase 13%. Dental premiums will increase 5%, while vision, life, and AD&D rates will remain unchanged. Mountain Recreation already made a significant plan-design change in 2025 in response to rising healthcare costs. Staff does not recommend increasing deductibles or reducing medical plan options again for 2027 solely to offset the renewal increase. Staff recommends maintaining the existing plans and deductibles, continuing 100% employer-paid Employee Only coverage on all three plans, and introducing a $50 per-paycheck employee contribution for all dependent coverage tiers.

Compensation – Given the rising cost of living in Eagle County, which is 58% above the national average and 44% above the state average, staff recommends a 4% salary increase in FY27. The CPI rose 3.9% year-over-year as of July 2026 and ECI increased 3.4% year-over-year ending June 2026, which indicate cost pressures are increasing, though do not fully capture the extreme local cost pressures. The District's intention is to help attract, recruit and retain qualified staff in the highly competitive employment market. The FY26 approved budget included a 5% cost-of-living adjustment for all employees. The FY27 draft budget includes funding for a 4% cost-of-living adjustment for all employees.

Conclusion

In 2027, the District will continue its policy of providing extensive recreation services for the residents within the District's boundaries that are consistent with available resources. The District provides opportunities for its constituents to participate in a variety of recreational activities including sports such as swimming, soccer, ice hockey, tennis, gymnastics, lacrosse, volleyball, basketball, pickleball and football, as well as a wide-reaching menu of health and wellness, outdoor recreation and licensed school age childcare programs and services. These recreational opportunities are provided at numerous facilities managed by Mountain Recreation, including the Gypsum Recreation Center, the Eagle Pool and Ice Rink facilities, the Edwards Field House, and the three Sports Complexes.

The District is facing challenges of high cost of living and staffing shortages which have led to increased costs of doing business. A thoughtful balancing of operating and capital resources is required to ensure services best meet community needs. The District is committed to overcoming these challenges and continue providing quality recreational services while managing resources wisely and the 2027 budget enables the District to do just that. We encourage readers to read the budget in full for more detailed information on the Revenue Sources and the outflow of funds.

ACKNOWLEDGEMENTS

Our sincere thanks go to Anna Englehart (Programs Superintendent), Scott Ruff (Facilities Superintendent), Erin Leach (People and Culture Manager), Jamie Wilson (Marketing Manager), and all the full-time staff who worked hard to prepare this budget. We are grateful for their time and work on this year's proposed budget.

Respectfully submitted,

Ture Nycum
Executive Director
Mountain Recreation Metropolitan District

Karen Murphy
Finance Manager
Mountain Recreation Metropolitan District

Introduction

District Overview

In 1980, the Western Eagle County Metropolitan Recreation District (now, Mountain Recreation Metropolitan District, referred to herein as "Mountain Recreation" or the "District") was formed as a small, grassroots organization tasked with providing the community with an outdoor pool. From that humble start, the District has evolved with the changing population, growing from seven programs to over 250 and from one outdoor pool to three remarkable recreation facilities and multiple outdoor sports complexes. Our story is told through the thousands of lives we have touched, young and old, and the generations of families who have grown up in our programs.

Mountain Recreation's journey is ever-evolving, changing with the times and trends, but our values remain the same and will continue to drive our story and public service for years to come. Mountain Recreation will elevate everyday life in the Eagle County community through a cultural commitment to proactive health service, high-quality recreation facilities and a broad palette of recreational programs and services.

Mission

Mountain Recreation provides quality recreational facilities and programs, so everyone has the opportunity to live a healthy and happy life.

Vision

Mountain Recreation is available to everyone and offers access to welcoming, clean, safe recreational facilities that promote healthy living and bring people together. Community members are invited to test their limits, try out new activities, and make new connections, whether engaging in activities just once or exploring opportunities they can enjoy for a lifetime.

Core Values

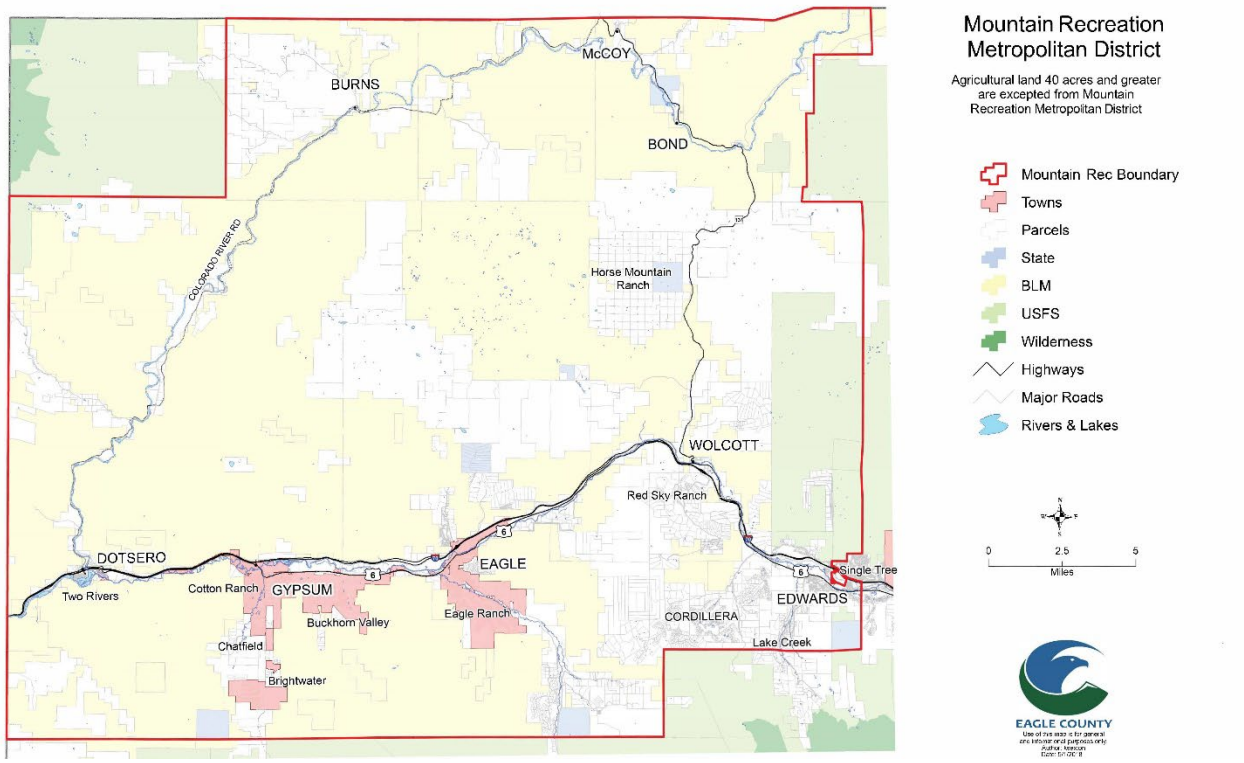
- Courage: We believe that every human has the ability to trust themselves to test their limits. Courage is an essential ingredient in personal growth. It's what propels us to reach new milestones.
- Joy: We believe that the quest for true happiness has far more value than money, success, and achievement. Joy is healthy and contagious!
- Community: We believe there is strength in bringing people together that cannot be matched individually.
- Learning: We believe freedom comes from lifelong learning and personal development. We are thankful to create experiences that make our community better than yesterday, where enduring goals are achieved and dreams are born.
- Excellence: We believe that we have been entrusted with our community's most prized possessions – their health, their families, and their tax dollars. We will always meet our community's needs in an efficient, engaging, effective, and transparent manner.

Board Philosophy

We create experiences that make our community better than yesterday, where lifelong goals are achieved, and dreams are born. We don't settle for anything less than excellence in every area of our organization. We have the courage to be honest and adapt to change. Regardless of role, these values are embedded into our organization and make us a true leader in recreation.

Mountain Recreation District Boundaries

Mountain Recreation serves an estimated 32,000 residents across approximately 880 square miles in western Eagle County, Colorado. Its three primary population centers are the towns of Gypsum and Eagle and the community of Edwards, which consists of several residential metropolitan districts, including the Edwards Metropolitan District. The District also includes the small, unincorporated communities of Dotsero, Burns, Bond, McCoy, and Wolcott. Each has fewer than 1,000 residents and provides a post office or other community service to the surrounding area.



Recreational Facilities

Currently, Mountain Recreation oversees the operations of the following facilities:

Edwards Field House

Opened in 2009, the 55,000-square-foot Edwards Field House ("EFH") is fully owned by Mountain Recreation, while the land is owned by Eagle County. The facility includes:

- Multipurpose turf field with boards
- Multipurpose court for basketball, volleyball, and pickleball
- Gymnastics center
- RecKids day camp room
- Rock-climbing and Bouldering walls
- Meeting and community rooms, an esports room, and general staff offices
- Rental space occupied by SOS Outreach

The Edwards Field House completed its first and second phase of renovations in 2026, replacing the climbing tower with an expanded climbing wall system. In 2025, the multipurpose court was enlarged to accommodate one full-size or two youth basketball courts, two volleyball courts, and three pickleball courts, and its playing surface was converted to traditional maple flooring. The gymnastics area was also expanded to add Ninja training space and integrate the trampoline systems, while new office space was created for gymnastics staff and coaches. In mid-2026, the Eagle County Sheriff's office moved their sub-station out of the Edwards Field House. They relocated to the new Eagle County facility that was constructed and opened in 2026 adjacent to the Edwards Field House. The District renovated the space which will be used for offices and meeting space.

Freedom Park in Edwards

Built in cooperation and owned by Eagle County, Freedom Park provides:

- Baseball field with a synthetic turf infield
- Regulation synthetic turf multipurpose field
- Natural turf areas that can host up to 10 fields for soccer, lacrosse, etc.
- Skatepark
- Playground (updated in 2023)
- Restroom facility with a pavilion

Although Eagle County owns Freedom Park, Mountain Recreation exclusively manages and operates the facility and covers all operating costs. Long-term and major capital projects are identified annually, with project costs currently shared by the County and Mountain Recreation. The Inter-governmental Agreement which manages the land lease and operations of the site is in the process of being re-negotiated.

Freedom Park hosts year-round events and activities that serve the local community and attract visitors from outside Eagle County. The park primarily accommodates soccer and lacrosse, along with some baseball and softball. Mountain Recreation schedules its own practices and games and rents fields to local soccer and lacrosse clubs. Battle Mountain High School also uses the facility for athletic practices and select games. In addition, outside organizations rent the complex for tournaments that draw soccer and lacrosse teams from across the United States. Lastly during the winter months, staff work with local residents to set up and manage a seasonal / temporary outdoor ice rink at the site.

Eagle Pool and Ice Rink

Opened in 2003, Eagle Pool and Ice Rink (EPIR) is jointly owned by the Town of Eagle and Mountain Recreation. Capital improvement costs are shared equally between the two entities, while Mountain Recreation currently covers all operational expenses.

The facility includes:

- Ice Rink: A regulation-size ice rink that serves Mountain Recreation programs, the Vail Mountaineers, Battle Mountain High School, Vail Skate Club and a variety of other skating communities.
- Eagle Outdoor Pool: Originally closed in 2022 due to soil instability that caused a portion of the pool to sink, the outdoor aquatics facility was rebuilt and reopened in May 2025. The new facility features a six-lane lap pool with starting blocks, a zip line, climbing wall and removable Wibit inflatable obstacle course. The leisure pool includes a zero-depth entry area with interactive play features, a lazy river and space for water volleyball and basketball. Additional amenities include two freestanding water slides, pool deck space and lawn areas
- Locker Rooms: Locker rooms serve ice rink users during the winter and pool visitors during the summer. As part of the 2025 pool reconstruction, four family changing rooms were added. These rooms provide additional space for summer pool users and can also serve as a fifth locker room during hockey season, better accommodating coed teams and skating programs.

Eagle Sports Complex in Eagle

Located at the Eagle County Fairgrounds, the Eagle Sports Complex ("ESC") is owned by Eagle County and operated by Mountain Recreation. The complex includes:

- Two full-size baseball and softball fields with synthetic turf infields and natural turf outfields
- One full-size synthetic turf field
- One multipurpose field for soccer, lacrosse, and other activities, with small backstops at both ends
- Restroom and concession facility
- Workshop and storage areas

Eagle Sports Complex hosts Mountain Recreation's Adult Softball leagues as well as our summer baseball and softball programs. Youth soccer practices and games are also hosted out of the Eagle Sports complex along with several other programs like cornhole. The Eagle Sports Complex is also rented and utilized by local athletic clubs as well as rented for national baseball and lacrosse tournaments.

Gypsum Recreation Center

The Gypsum Recreation Center (GRC) is a full-service recreation center located on the Town of Gypsum's civic campus, alongside Town Hall and the Eagle County Library. Built in 2006, the facility was funded through the Town's sales and use tax revenues and a $3 million contribution from Mountain Recreation. The Town of Gypsum fully owns the facility. Mountain Recreation operates the GRC, with capital improvement costs and operating subsidies shared equally between the Town and Mountain Recreation. GRC amenities include:

- Natatorium featuring a leisure pool, lazy river, three-lane pool, water slide and hot tub
- Men's and women's locker rooms, four cabanas and a steam room
- Full-court gymnasium for basketball, volleyball and pickleball
- Gymnastics area
- 5,000-square-foot fitness area, group exercise room, spin room and elevated indoor running track
- Meeting room and community room
- Childcare area
- Leased space for a concessionaire and Howard Head, which provides physical therapy services

Gypsum Creek Pool

Gypsum Creek Pool was originally built by the developer of the Cotton Ranch subdivision. The Town of Gypsum later purchased the pool and golf course following the golf course's bankruptcy. Mountain Recreation operates and maintains the pool, with revenues and expenses shared equally between the

Town and Mountain Recreation. The facility features a six-lane lap pool, changing facilities, restrooms and an entrance building.

Other Areas Managed by Mountain Recreation

- Gypsum Sports Complex: a multipurpose turf facility located above the Gypsum Recreation Center. The facility was built jointly by the Town of Gypsum, Eagle County School District and Mountain Recreation. Mountain Recreation in 2026 assumed scheduling responsibilities for this facility.
- Dotsero Playground: A KaBOOM! playground built in 2018.
- McCoy Park (McCoy Equestrian Center) in Bond: Features gymkhana rodeo grounds, a covered picnic area and a small playground.

Recreational Programs

Mountain Recreation offers a wide range of recreational programs, activities and events for district residents and the broader community. Programs and activities are organized into the following categories:

Sports and Athletics:
Sports and Athletics oversees the planning and coordination of traditional youth and adult sports, including soccer, basketball, baseball, softball, volleyball, pickleball, tennis, hockey, flag football and cornhole. The department also offers a variety of summer camps in partnership with the local school district as well as with contracted individuals and businesses.

Aquatics:
Aquatics oversees operations at the Gypsum Recreation Center indoor pool, Gypsum Creek Pool and Eagle Outdoor Pool. The outdoor pools operate seasonally, generally from Memorial Day through Labor Day, while the Gypsum Recreation Center pool operates year-round. Aquatics staff recruit and train lifeguards and water safety instructors to provide a safe environment for swimming and instruction. Programs include learn-to-swim lessons, swim teams, water aerobics and American Red Cross courses, including lifeguard training and junior lifeguarding.

Day Camps and Active Older Adults:
This department provides licensed day camp programs at all three indoor facilities, primarily during the summer and school breaks throughout the year. Active Older Adult programs serve individuals ages 50 and older, offering activities such as gardening and painting workshops, trivia nights, wellness programs and pickleball clinics.

Gymnastics:
Gymnastics programs are offered at the Gypsum Recreation Center and Edwards Field House, ranging from introductory Tumble Tots classes to competitive gymnastics. Mountain Recreation's competitive gymnastics team has competed throughout Colorado and across the country. The department also offers a variety of summer camps, including ninja, parkour and gymnastics team camps, at both facilities.

Outdoor Recreation:
Outdoor Recreation offers summer day camps and overnight wilderness trips, along with Colorado National Monument trips for Eagle County School District students in the spring and fall. These trips provide elementary students with three- or four-night outdoor experiences at Colorado National Monument near Fruita, Colorado.

Outdoor Recreation staff also oversee climbing facilities and programs at the Gypsum Recreation Center and Edwards Field House, offering belay clinics, drop-in climbing and Tots and Top Ropes programs.

The department manages the Outdoor Gear Library, which allows community members to reserve and

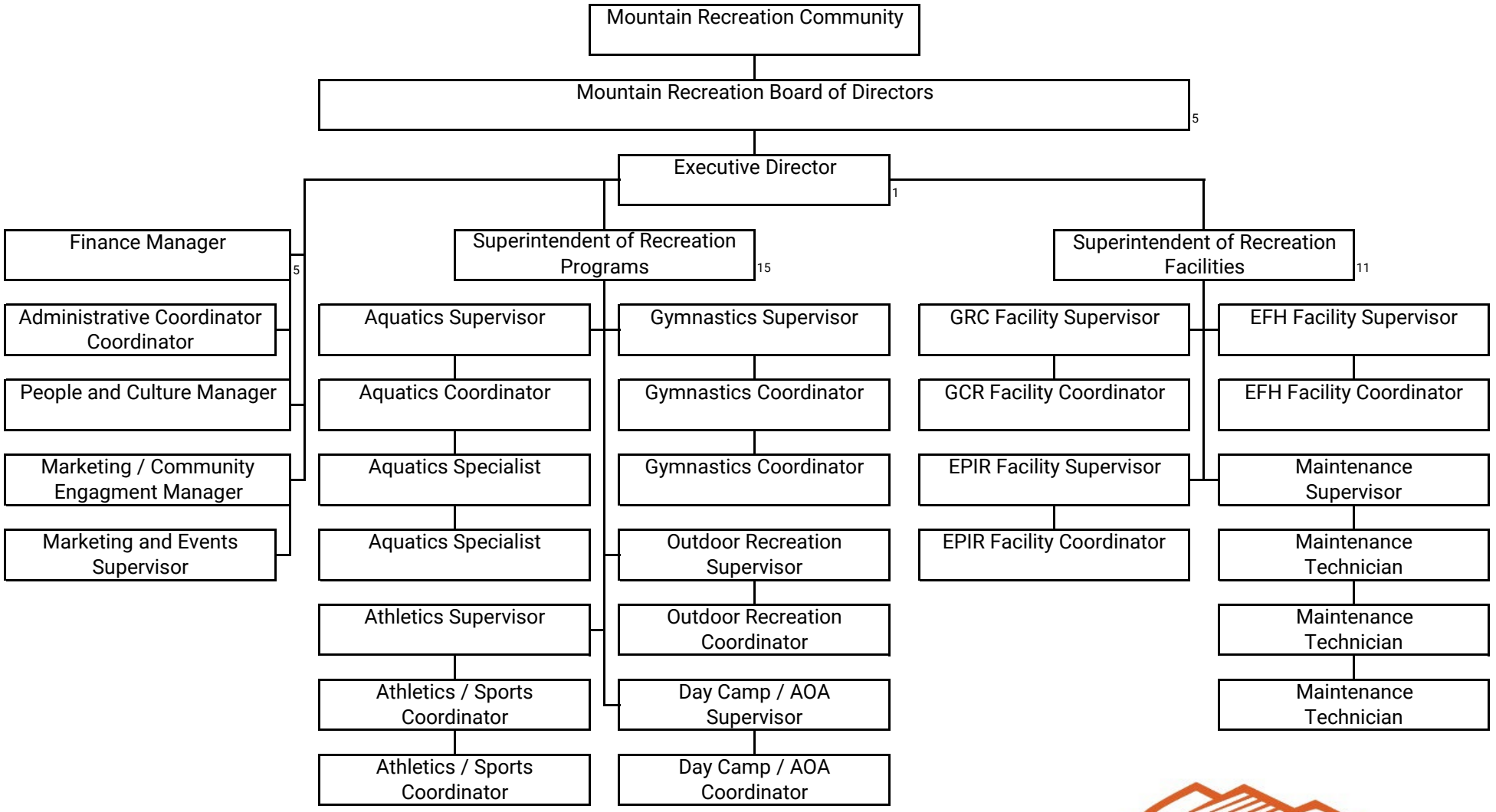
use recreational equipment at a low cost. This program provides opportunities to explore activities such as snowshoeing, cross-country skiing, fly fishing, hiking, paddleboarding and e-biking.

Other Programming

Mountain Recreation organizes and hosts a variety of community and special events that encourage recreation, social connections and community engagement. Annual events include Rec Days, held at Mountain Recreation's three indoor facilities; Opening Day, a June celebration of youth sports and the start of the summer baseball season; and the Volunteer Appreciation Dinner, held each April to recognize Mountain Recreation volunteers.

Additional special events hosted at Mountain Recreation facilities include the Easter Celebration, Rec or Treat, New Year's Eve Celebration, Winter Extravaganza, After-Prom and other seasonal activities.

Mountain Recreation also provides facility rentals for community members, local sports organizations and other agencies. Facilities regularly host basketball, hockey, volleyball, lacrosse and soccer clubs, along with local and regional tournaments. These events bring participants and visitors from across Colorado and the country to the Eagle Valley, supporting recreational opportunities and the local economy.



Total Mountain Recreation Full-Time Employees: 32

Last Edited: 9-23-26

Budget Summary

Budget Process

The budget process is ongoing and involves planning, considering resources, monitoring revenues and expenses and conducting policy reviews. The Executive Director and the Finance Manager are responsible for developing and recommending a proposed budget to the Board.

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

1. Each June and July, District staff work with their respective superintendents, the finance manager and executive director to develop budget requests for the following fiscal year. In August and September, the management team reviews these requests. The management team includes the executive director, finance manager, superintendent of recreation, superintendent of facilities, people and culture manager and marketing and community engagement manager. The Board of Directors also provides input during its annual August retreat. Staff incorporate feedback and make necessary adjustments to prepare a balanced proposed budget for Board consideration.

2. Before October 15, District staff submit a proposed operating budget to the Board for the fiscal year beginning January 1. The proposed budget outlines anticipated expenditures and the revenue sources needed to fund them. A Notice of Budget is published and public hearings are held to provide taxpayers an opportunity to review and comment on the proposed budget. The Board also holds a budget work session to review the proposal.

3. Before December 15, the Board adopts, by resolution, the budget for the ensuing fiscal year and certifies the tax levy to the Board of County Commissioners. On or before December 31, the Board adopts an annual appropriating resolution in which such sums of money are appropriated as the Board deems necessary to defray all expenses and liabilities of the District during the ensuing year.

4. The District's budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for governmental entities. Annual appropriated budgets are adopted for all funds. The level of control in the budget at which expenditures exceed appropriations is at the fund level. After adoption of the budget ordinance, the District may make, by ordinance, the following changes:

a) supplemental appropriations to the extent of revenues in excess of the estimated budget;
b) emergency appropriations;
c) reduction of appropriations for which originally estimated revenues are insufficient.

Expenditures may not legally exceed appropriations at the fund level. Board approval is required for changes in the total budget of any fund. Budget appropriations lapse at the end of each year.

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

The District follows these procedures and compiles a Budget Calendar each year to guide its budget creation by achieving milestones. This schedule supports the preparation and review of the proposed budget, which is presented to the Board in October, with adoption generally scheduled for November.

MONTH	EVENT/ACTIVITY	DATE/ DEADLINE	BOARD MEETING	STAFF MEETING
January	Start of the Fiscal Year 2026	1/1/2026		
January	Submit Budget to DOLA	1/31/2026		
April	Management Team review of Budget and Long Range Financial Projections	4/29/2026		
May	Management team review of compensation plan for 2027	5/13/2026		
June	Preparation of Budget Planning Spreadsheets/Open budget in Incode	6/1/2026		Email
June	Budget Preparation calendar distributed to board and staff	6/19/2026	6/17/2026	Email
June	Budget Preparation Period Kick Off Meeting (staff)	6/19 - 7/5/2026		1-1 with Divisional Supervisors
July	Schedule of fees update	6/30/2026	7/15/2026	
July	Deadline for submitting audit report to the State Auditor	7/31/2026	5/20/2026	
July	VERP (autos, computers, equipment) Review	6/19 - 7/17/2026		
July	Capital Budget Planning	6/19 - 7/17/2026		
July	Budget meetings - with staff members lead by superintendents	6/19 - 7/17/2026		
July	Operating Budget - first pass due	7/29/2026		
August	Receive total new assessed and actual values/TABOR limits	8/4/2026		
August	Management team Budget Review and Revisions	7/29-8/10/26		as needed
August	Goals and Objectives - Retreat	8/10/2026	8/10/2026	
August	EOY projections reviewed and affirmed	8/31/2026		as needed
October	Publish notice of and accept public comments - mill levy & proposed budget	10/1/2026		
October	Update forecast	10/15/2026		
October	Proposed Budget Presented to Board	10/21/2026	10/21/2026	
October	Mill Levy set by Board	10/21/2026	10/21/2026	
November	Board Budget Work Session	10/26/2026	10/26/2026	
October	Budget finalized with changes made as requested by Board	10/26-10/31/26		as needed
October	Publish Budget Notice in Vail Daily	10 days before Board Meeting		
November	Publish Notice of CY Budget Adjustments (if required)	10/30/2026		
November	Mill Levy, Final Budget, and CY Budget Amendment Consideration	11/18/2026	11/18/2026	
November	Obtain updated Assessed Value from County Assessor	11/24/2026		
December	Complete Mill Levy Certification and email it to County Treasurer	12/7/2026		
December	Review approved 2027 Budget with staff members	12/31/2026		
December	End of Fiscal Year 2026	12/31/2026		

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

	2022	2023	2024	2025	2026			2027	FY26 Forecast to FY27Budget YOY Variance
Revenue	**Actual**	**Actual**	**Actual**	**Actual**	**Forecast**	**Approved Budget**	**YTD as of 10/31/26**	**Draft Budget**	**Favorable/ (Unfavor)**
Assessed Valuation	**846,952,980**	**846,984,370**	**1,256,336,880**	**1,274,974,850**	**1,368,899,690**	**1,368,899,690**		**1,389,942,930**	
Mill Levy	**3.650**	**3.650**	**3.650**	**3.650**	**3.650**	**3.650**		**3.650**	
Mill Levy credit			**(0.100)**	**0.000**	**0.000**	**0.000**		**0.000**	
Property taxes	3,074,703	3,091,702	4,650,493	4,625,992	4,996,484	4,996,484	4,956,074	5,073,291	76,807
Specific ownership taxes	166,817	178,179	217,696	231,063	214,886	224,842	160,607	228,298	13,413
Property tax penalties and Interest	4,326	5,933	6,482	9,154	7,288	5,000	7,288	5,150	(2,138)
Eagle Area	555,490	533,165	525,006	871,494	797,211	924,246	739,292	864,973	67,762
Gypsum Area	1,506,643	1,635,839	1,684,627	1,671,158	1,697,401	1,779,208	1,449,927	1,863,400	165,999
Edwards Area	671,428	758,214	698,888	614,017	585,209	659,849	529,741	723,664	138,455
Outdoor Recreation	124,613	182,478	230,483	238,588	218,714	233,975	213,349	254,195	35,481
Investment Income	(63,572)	295,130	445,190	337,078	271,653	190,000	229,106	210,000	(61,653)
Sponsorship Income	-	10,000	17,500	17,500	14,219	20,000	14,219	-	(14,219)
Contribution Income	-	16,000	36,000	25,000	20,943	-	20,943	37,000	16,057
Scholarship Revenue	1,670	1,023	1,038	1,203	802	-	802	1,000	198
Sponsorship and Fundraising Rev.	36,000	30,583	10,250	10,250	17,000	17,500	17,000	7,500	(9,500)
Event sponsorship	-	49,270	67,900	1,000	1,000	-	1,000	-	(1,000)
Fiesta Americas	-	-	-	54,700	-	-	-	-	-
Credit Card Processing Revenue	-	-	-	-	-	-	-	15,000	15,000
Grant Revenue- CHF	101,935	96,145	-	-	-	-	-	-	-
Other Income	11,723	16,137	33,465	4,090	257,129	-	257,129	5,000	(252,129)
Conservation Trust Fund (CTF)	334,781	320,042	289,096	284,766	301,905	309,705	264,287	316,383	14,478
									-
Total Revenue	**6,526,556**	**7,219,840**	**8,914,114**	**8,997,053**	**9,401,843**	**9,360,809**	**8,860,765**	**9,604,853**	**203,010**
Expenditures			**123.47%**	**100.93%**		**104.04%**		**102.61%**	
Administration	1,736,340	1,893,881	1,722,462	1,864,314	2,117,329	2,122,507	1,693,102	2,207,837	(90,508)
Eagle Area	774,881	809,344	867,087	1,356,878	1,553,940	1,568,774	1,272,917	1,555,489	(1,549)
Eagle cost recovery	72%	66%	61%	64%	51%	59%	58%	56%	4%
Gypsum Area	1,747,137	1,798,963	2,052,043	2,137,105	2,266,650	2,327,768	1,893,600	2,397,656	(131,007)
Gypsum cost recovery	86%	91%	82%	78%	75%	76%	77%	78%	3%
TOG reimbursement	(120,247)	(81,562)	(183,708)	(232,974)	(284,624)	(274,280)	(221,836)	(267,128)	(17,496)
Edwards Area	689,230	786,170	881,444	952,858	1,051,775	1,066,239	859,684	1,192,544	(140,769)
Edwards cost recovery	97%	96%	79%	64%	56%	62%	62%	61%	5%
Outdoor Recreation (OR)	171,940	301,132	345,325	374,296	409,685	402,860	360,419	481,591	(71,906)
OR cost Recovery	72%	61%	67%	64%	53%	58%	59%	53%	-1%
Conservation Trust Fund (CTF)	246,567	306,095	380,673	368,811	420,997	436,450	376,937	494,427	(73,430)
	136%	105%	76%	77%		71%	70%	64%	64%
Total Expenditures before capital	**5,245,849**	**5,814,023**	**6,065,325**	**6,821,288**	**7,535,752**	**7,650,318**	**6,234,822**	**8,062,416**	**(526,664)**
Capital Expenditures									
Capital Expenditures - CPF	186,372	307,009	2,475,103	1,742,122	989,628	1,303,180	954,975	1,462,166	(472,538)
Capital Expenditures - CTF	280,358	-	23,316	97,612	666,000	944,000	453,326	506,600	159,400
Total Capital Expenditures	**466,730**	**307,009**	**2,498,419**	**1,839,734**	**1,655,628**	**2,247,180**	**1,408,301**	**1,968,766**	**313,138**
Fund transfer to CTF	**192,144**	**13,946**	**(114,892)**	**(181,657)**	**(785,092)**	**(1,070,745)**	**(565,976)**	**(684,645)**	**(100,448)**
Fund transfer from GF	**(192,144)**	**(13,946)**	**114,892**	**181,657**	**785,092**	**1,070,745**	**565,976**	**670,699**	**114,394**
Fund transfer to CPF	**-**	**-**	**1,650,600**	**1,500,000**	(989,628)	**(1,303,180)**	(954,975)	(1,462,166)	**472,538**
Fund transfer from GF	**-**	**-**	**(1,650,600)**	**(1,500,000)**	**989,628**	**1,303,180**	**954,975**	1,462,166	**(472,538)**
Excess revenue over/(under) Exp.	**813,977**	**1,098,808**	**350,370**	**336,031**	**210,464**	**(536,689)**	**1,217,642**	**(426,329)**	**636,792**
Beg. Fund Balance	4,438,668	5,252,645	6,354,051	6,704,421	7,040,451	6,729,865	7,040,451	7,250,915	
Fund transfer - Restricted reserve to CPF			**(3,000,000)**					-	
Fund transfer - Restricted reserve from GF			**3,000,000**					-	
Ending Fund Balance	5,252,645	6,354,051	6,704,421	7,040,451	7,250,915	6,193,176	8,258,094	6,824,587	
FB breakdown									
Tabor restricted fund balance - 3%	190,000	197,000	257,000	251,000	226,073	229,510	229,510	241,872	
Operating Reserve - 22%	1,154,087	1,560,445	1,522,119	1,500,683	1,657,865	1,683,070	1,683,070	1,773,731	
Capital Reserve (CPF)	3,000,000	3,000,000	2,205,497	1,963,375	1,963,375	1,974,176	1,963,375	1,963,375	
Conservation Trust Fund (CTF)			13,946	13,946	13,946	13,946	13,946	0	
Unrestricted	908,559	1,596,605	2,705,859	3,311,447	3,389,656	2,292,474	4,368,193	2,845,608	

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

General Fund

Revenue	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
Assessed Valuation	**846,952,980**	**846,984,370**	**1,256,336,880**	**1,274,974,850**	**1,368,899,690**	**1,368,899,690**		**1,389,942,930**	
Mill Levy	**3.650**	**3.650**	**3.650**	**3.650**	**3.650**	**3.650**		**3.650**	
Mill Levy credit			**-0.100**	**0.000**	**0.000**	**0.000**		**0.000**	
Property taxes	3,074,703	3,091,702	4,650,493	4,625,992	4,996,484	4,996,484	4,956,074	5,073,291	76,807
Specific ownership taxes	166,817	178,179	217,696	231,063	214,886	224,842	160,607	228,298	13,413
Property tax penalties and Interest	4,326	5,933	6,482	9,154	7,288	5,000	7,288	5,150	(2,138)
Eagle Area	555,490	533,165	525,006	871,494	797,211	924,246	739,292	864,973	67,762
Gypsum Area	1,506,643	1,635,839	1,684,627	1,671,158	1,697,401	1,779,208	1,449,927	1,863,400	165,999
Edwards Area	671,428	758,214	698,888	614,017	585,209	659,849	529,741	723,664	138,455
Outdoor Recreation	124,613	182,478	230,483	238,588	218,714	233,975	213,349	254,195	35,481
Investment Income	(63,572)	295,130	445,190	337,078	271,653	190,000	229,106	210,000	(61,653)
Sponsorship Income	-	10,000	17,500	17,500	14,219	20,000	14,219	-	(14,219)
Contribution Income	-	16,000	36,000	25,000	20,943	-	20,943	37,000	16,057
Scholarship Revenue	1,670	1,023	1,038	1,203	802	-	802	1,000	198
Sponsorship and Fundraising Rev.	36,000	30,583	10,250	10,250	17,000	17,500	17,000	7,500	(9,500)
Event sponsorship	-	49,270	67,900	1,000	1,000	-	1,000	-	(1,000)
	-	-	-	54,700	-	-	-	-	-
Credit Card Processing Revenue	-	-	-	-	-	-	-	15,000	15,000
Grant Revenue- CHF	101,935	96,145	-	-	-	-	-	-	-
Other Income	11,723	16,137	33,465	4,090	257,129	-	257,129	5,000	(252,129)
Total Revenue	**6,191,776**	**6,899,798**	**8,625,018**	**8,712,287**	**9,099,938**	**9,051,104**	**8,596,478**	**9,288,471**	**188,532**
Expenditures									
Administration	1,736,340	1,893,881	1,722,462	1,864,314	2,117,329	2,122,507	1,693,102	2,207,837	(90,508)
Eagle Area	774,881	809,344	867,087	1,356,878	1,553,940	1,568,774	1,272,917	1,555,489	(1,549)
Eagle cost recovery	72%	66%	61%	64%	51%	59%	58%	56%	4%
Gypsum Area	1,747,137	1,798,963	2,052,043	2,137,105	2,266,650	2,327,768	1,893,600	2,397,656	(131,007)
Gypsum cost recovery	86%	91%	82%	78%	75%	76%	77%	78%	3%
TOG reimbursement	(120,247)	(81,562)	(183,708)	(232,974)	(284,624)	(274,280)	(221,836)	(267,128)	(17,496)
Edwards Area	689,230	786,170	881,444	952,858	1,051,775	1,066,239	859,684	1,192,544	(140,769)
Edwards cost recovery	97%	96%	79%	64%	56%	62%	62%	61%	5%
Outdoor Recreation (OR)	171,940	301,132	345,325	374,296	409,685	402,860	360,419	481,591	(71,906)
OR cost Recovery	72%	61%	67%	64%	53%	58%	59%	53%	-1%
Total Expenditures before capital	**4,999,282**	**5,507,928**	**5,684,652**	**6,452,477**	**7,114,754**	**7,213,869**	**5,857,885**	**7,567,988**	**(354,120)**
Capital Expenditures									
Capital Expenditures - GF	186,372	307,009	2,475,103	1,742,122	989,628	1,303,180	954,975	1,462,166	(472,538)
Total Capital Expenditures	**186,372**	**307,009**	**2,475,103**	**1,742,122**	**989,628**	**1,303,180**	**954,975**	**1,462,166**	**(472,538)**
Fund transfer to CTF	**(192,144)**	**13,946**	**(114,892)**	**(181,657)**	**(785,092)**	**(1,070,745)**	**(565,976)**	**(670,699)**	**(114,394)**
Fund transfer to CPF	**-**	**-**	**(1,650,600)**	**(1,500,000)**	(989,628)	**(1,303,180)**	**(954,975)**	**(1,462,166)**	**472,538**
Fund transfer to CPF	**-**	**-**	**1,650,600**	**1,500,000**	-	-	-	-	-
Excess revenue over/(under) Exp.	**813,977**	**1,098,808**	**1,174,873**	**578,153**	**210,464**	**(536,689)**	**262,668**	**(412,383)**	**(622,846)**
Beg. Fund Balance	4,419,379	5,232,649	6,340,105	6,704,421	7,282,573	5,723,378	7,282,573	7,493,037	
Fund transfer - Restricted reserve to CPF									
Ending Fund Balance	5,233,356	6,331,457	6,704,421	7,282,573	7,493,037	5,186,689	7,545,241	7,080,655	
FB breakdown									
Tabor restricted fund balance	190,000	197,000	257,000	251,000	226,073	229,510	229,510	241,872	
Operating Reserve	1,099,842	1,560,445	1,522,119	1,500,683	1,657,865	1,683,070	1,683,070	1,773,731	
Capital Reserve (CPF)	3,000,000	3,000,000	2,205,497	1,963,375	1,963,375	1,974,176	1,963,375	1,963,375	
Unrestricted	943,514	1,574,012	2,762,512	3,311,447	3,389,656	2,292,474	4,368,193	2,845,608	

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
25-10-100-4150	CTF State Distributions	166,735	186,766	159,352	158,212	152,200	160,000	114,150	160,000	7,800
25-10-100-4409	CTF - Grant and Sponsorship Revenue	53,728	8,200	8,300	8,400	-	-	750	-	-
25-60-400-4257	CTF - Eagle Complex Field Rentals	26,183	35,898	35,397	47,544	51,420	51,420	49,554	62,288	10,868
25-70-400-4257	CTF - Freedom Park Field Rentals	56,635	68,104	75,547	70,610	98,285	98,285	99,833	94,095	(4,190)
25-70-400-4500	CTF - Freedom Park Eagle County Reimb	31,500	21,075	10,500		-	-	0	-	-
										-
	Total Revenue	**334,781**	**320,042**	**289,096**	**284,766**	**301,905**	**309,705**	**264,287**	**316,383**	**14,478**
	Expenditures									
25-60-400-5000	Eagle Complex Salaries	33,374	26,534	28,452	48,180	45,000	37,977	33,317	43,977	1,023
25-60-401-5001	Eagle Complex Maint. Hourly - FT	-	23,230	32,601	18,724	33,250	24,956	28,135	30,060	3,191
25-60-401-5002	Eagle Complex Maint. Hourly Wages - PT	-	11,663	12,397	3,760	147	12,000	147	8,000	(7,853)
25-60-400-5010	401a Payroll Tax	2,341	3,519	4,061	2,831	3,664	3,664	2,335	3,682	(18)
25-60-400-5013	Medicare and other taxes	-	1,050	1,062	1,074	1,087	1,087	900	1,190	(103)
25-60-400-5014	Unemployment	-	-	123	148	150	150	124	164	(14)
25-60-400-5021	Dental	-	-	-		-	-	0	-	-
25-60-400-5020	Medical Coverage Premiums	6,226	13,389	15,261	15,855	18,481	18,481	16,610	23,954	(5,473)
25-60-400-5040	Retirement Benefits - 457 Match	791	2,321	2,975	5,185	4,720	4,720	3,056	5,014	(294)
25-60-400-6105	Eagle Complex Maintenance Equipment	1,748	555	1,525	2,543	10,000	10,000	8,903	10,000	-
25-60-400-6108	Eagle Complex Sports Equipment/Goals	-	1,792	2,172	500	1,155	1,000	1,755	5,000	(3,845)
25-60-400-6402	Eagle Complex Electric	20,451	20,286	19,909	22,829	20,000	20,000	17,929	23,000	(3,000)
25-60-400-6403	Eagle Complex Internet and IT Equipment	2,753	2,896	1,274	1,610	2,880	2,880	1,144	2,880	-
25-60-400-6404	Eagle Complex Natural Gas	5,189	3,937	1,356	499	2,500	4,900	269	5,047	(2,547)
25-60-400-6405	Eagle Complex Trash Service	1,675	2,105	1,246	3,483	3,000	2,250	2,985	3,000	-
25-60-400-6407	Eagle Complex Portable Toilets	2,700	1,995	1,013	5,333	-	1,750	0	1,500	(1,500)
25-60-400-6408	Eagle Complex Water/Sewer	1,300	1,268	884	143	1,500	1,500	0	1,500	-
25-60-401-6107	Eagle Complex Maintenance Supplies	8,655	11,837	11,280	6,721	5,000	15,300	4,498	12,000	(7,000)
25-60-401-6363	Eagle Complex Maintenance Service	6,327	8,208	8,889	13,254	20,000	16,395	21,118	20,000	-
25-70-401-5000	Freedom Park Maintenance Salaries	44,485	25,165	22,493	33,311	60,000	53,080	46,578	31,651	28,349
25-70-401-5001	Freedom park Maint. hourly Wages - FT	-	31,974	37,091	18,841	22,000	26,911	25,074	61,405	(39,405)
25-70-401-5002	Freedom Park Maint. Hourly Wages - PT	-	3,502	13,730	13,902	14,043	10,000	16,519	10,000	4,043
25-70-100-5010	401a Payroll Tax	3,383	3,428	3,744	2,600	4,425	4,425	3,345	4,982	(557)
25-70-100-5013	Medicare and other taxes	-	1,032	1,002	992	1,305	1,305	1,289	1,721	(416)
25-70-100-5014	Unemployment	-	-	114	137	180	180	178	237	(57)
25-70-100-5021	Dental	-	-	-		-	-	0	-	-
25-70-100-5020	Medical Coverage Premiums	11,058	16,699	16,191	16,731	17,306	17,306	16,390	34,129	(16,823)
25-70-100-5040	Retirement Benefits - 457 Match	1,968	2,272	2,307	4,933	5,999	5,999	3,988	6,881	(882)
25-70-400-6108	Freedom Park Sports Equipment/Goals	-	2,000	5,200		3,000	3,000	2,902	3,000	-
25-70-400-6405	Freedom Park Trash Service	6,035	7,276	7,410	8,155	7,600	7,600	6,897	7,600	-
25-70-401-6105	Freedom Park Maintenance Equipment	1,251	944	1,715	7,011	4,493	2,100	4,880	2,100	2,393
25-70-401-6107	Freedom Park Maintenance Supplies	27,855	25,011	54,215	45,467	37,620	37,620	30,099	46,620	(9,000)
25-70-401-6200	Freedom Park Janitorial Services Contract	15,865	22,078	22,707	25,394	36,414	36,414	33,555	40,582	(4,168)
25-70-401-6201	Freedom Park Maint. Services Contract	12,610	10,655	10,711	15,642	20,650	20,650	17,148	22,151	(1,501)
25-70-401-6240	FP Outdoor Ice Rink Maint. Expense	18,037	7,081	14,312	5,718	1,400	7,400	172	7,400	(6,000)
25-70-407-6102	Freedom Park Outdoor Ice Rink Expense	-	-				-	0	-	-
25-80-400-6220	McCoy Park Maint. Services Contract	814	4,098	1,627	1,288	2,250	4,500	500	4,500	(2,250)
25-80-400-6312	McCoy Park Property Lease	4,627	1,500	3,971	3,211	5,144	1,750	6,144	2,000	3,144
25-80-400-6402	McCoy Park Electric	570	771	799	809	700	700	709	-	700
25-80-400-6405	McCoy Park Trash Service	-	-	-			-	0	-	-
25-80-400-6407	McCoy Park Portable Toilets	3,240	3,600	3,750	3,200	3,000	4,250	3,400	4,500	(1,500)
25-80-400-7020	McCoy Park Equipment	-	-	2,092			-	416	-	-
25-80-401-6107	McCoy Park Maintenance Supplies	1,240	425	2,092	1,500	934	2,250	934	3,000	(2,066)
25-80-400-7015	McCoy Park Picnic/Playground			6,921	7,298	12,595	10,000	12,595		12,595
	Total Expenditures	**246,567**	**306,095**	**380,673**	**368,811**	**420,997**	**436,450**	**376,937**	**494,427**	**(73,430)**
	Capital Expenditures									
25-60-400-7062										
25-60-400-7061	Eagle Complex Capital Improvement	-	-	14,000	552	660,000	900,000	453,326	285,000	375,000
25-60-400-7062	Eagle Complex Capital Improvement	-	-			-	-	0	-	-
25-70-400-7020	Vehicle & Equipment Replacement (CTF)	19,695	-	9,316	97,060	-	38,000	0	15,000	(15,000)
25-70-400-7050	Freedom Park Improvements	-	-	-		-	-	0	-	-
25-70-400-7090	FP Outdoor Ice Rink - Capital Improvement	166,923	-	-		-	-	0	-	-
25-60-400-6600	Eagle Complex Minor Capital Projects	93,740	-	-		-	-	0	-	-
25-70-401-7020	Freedom Park Equipment	-	-			6,000	6,000	0	83,000	(77,000)
25-80-400-7015	McCoy Park Picnic/Playground	-	-	-		-			109,600	(109,600)
25-84-400-6600	Dotsero Area Minor Capital Projects								14,000	(14,000)
	Total Capital Expenditures	**280,358**	**-**	**23,316**	**97,612**	**666,000**	**944,000**	**453,326**	**506,600**	**159,400**
	Revenue Over/(Under) Expenditures	**(192,144)**	**13,946**	**(114,892)**	**(181,657)**	**(785,092)**	**(1,070,745)**	**(565,976)**	**(684,645)**	
	Transfer from GF	192,144	-	114,892	181,657	785,092	1,070,745	565,976	670,699	-
	Fund Balance - Beginning	-	-	13,946	13,946	13,946	13,946	13,946	13,946	-
	Fund Balance - Ending	**-**	**13,946**	**13,946**	13,946	**13,946**	**13,946**	**13,946**	**0**	**-**

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
50-10-100-6103	Computer Equipment	16,774	9,592	10,427	10,969	9,600	9,600	5,408	-	9,600
50-10-100-7095	Reserve Study	-	-	-			-	0	-	-
50-10-100-7025	Vehicle replacement	13,750	13,750	63,430	61,917	69,003	70,000	69,003	-	69,003
50-20-400-7000	Eagle Area Minor Projects	5,589	18,742	6,782	11,169	17,500	17,500	9,476	95,000	(77,500)
50-20-400-7001	EPIR Capital Replacement Fund Contribution	50,000	175,000	50,000	50,000	50,000	150,000	50,000	165,000	(115,000)
50-30-400-7000	Gypsum Area Minor Projects	24,132	14,394	-	62,063	42,090	28,250	28,590	55,000	(12,910)
50-30-400-7001	GRC Capital Replacement Fund Contribution	50,000	50,000	50,000	175,000	375,000	375,000	375,000	575,000	(200,000)
50-40-400-7000	Edwards Area Minor Projects	26,127	-	140,495		46,275	107,000	47,622	-	46,275
50-40-400-7001	Field House Capital Replacement Funding	-	-	28,970	1,155,750	266,385	199,749	268,362	225,710	40,675
50-40-400-7100	Edwards E sports	-	25,530	-			-	175	-	-
50-20-400-7060	Eagle Pool Contributions	-	-	2,125,000			-	0	-	-
50-20-400-7900	Eagle Pool annual debt service	-	-	-	215,254	113,775	346,081	101,338	346,456	(232,681)
				-						
	Total Capital Expenditures	**186,372**	**307,009**	**2,475,103**	**1,742,122**	**989,628**	**1,303,180**	**954,975**	**1,462,166**	**(472,538)**
	Transfer from GF			934,600	1,500,000	989,628	1,303,180	954,975	1,462,166	
	Transfer from GF			716,000		-	-			
	Total Other Financing Sources			**1,650,600**	**1,500,000**	**989,628**	**1,303,180**	**954,975**	**1,462,166**	
	Excess of Revenues and Other financing sources Over (Under) Expenditures			**(824,503)**	**(242,122)**	**-**	**(0)**	**-**	**-**	
	Fund Balance - Beginning				2,205,497	1,963,375	1,974,176	1,963,375	1,963,375	
	Fund transfer - Restricted reserve from GF			3,000,000		-	-	-		
	Fund Balance - Ending			**2,205,497**	**1,963,375**	**1,963,375**	**1,974,176**	**1,963,375**	**1,963,375**	

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
10-10-100-4400	Program Sponsorship Revenue	36,000	30,583	10,250	10,250	17,000	17,500	17,000	7,500	(9,500)
10-10-100-4401	Event Sponsorship	-	49,270	67,900	1,000	1,000	-	1,000	-	(1,000)
10-10-100-4407	Fiesta Americas	-	-	-	54,700	-	-	0	-	-
10-10-100-4410	Grant Revenue	-	-	-		-	-	0	-	-
10-10-100-4411	Grant Rev- CO Health Foundation	101,935	96,145	-			-	0	-	-
10-10-100-4513	Other Income	11,723	16,137	33,465	4,090	257,129	-	257,129	5,000	(252,129)
10-10-101-6315	Credit Card Processing Revenue							0	15,000	15,000
10-10-900-4000	Property Taxes	3,074,703	3,091,702	4,650,493	4,625,992	4,996,484	4,996,484	4,956,074	5,073,291	76,807
10-10-900-4001	Specific Ownership (Auto) Taxes	166,817	178,179	217,696	231,063	214,886	224,842	160,607	228,298	13,413
10-10-900-4002	Prop Tax Penalty & Interest Inc	4,326	5,933	6,482	9,154	7,288	5,000	7,288	5,150	(2,138)
10-10-900-4402	Cornerstone sponsorship	-	10,000	17,500	17,500	14,219	20,000	14,219	-	(14,219)
10-10-900-4502	Contribution Income	-	16,000	36,000	25,000	20,943	-	20,943	37,000	16,057
10-10-900-4504	Scholarship Revenue	1,670	1,023	1,038	1,203	802	-	802	1,000	198
10-10-900-4550	Investment income	(63,572)	295,130	445,190	337,078	271,653	190,000	229,106	210,000	(61,653)
	Total Revenue	**3,333,602**	**3,790,102**	**5,486,014**	**5,317,030**	**5,801,404**	**5,453,826**	**5,664,168**	**5,582,239**	**(219,165)**
	Expenditures									
10-10-100-5000	Administration Salaries	633,844	590,613	567,854	501,734	583,307	583,307	498,520	618,260	(34,953)
10-10-100-5001	Administration Hourly Wages - Full Time	-	45,955	19,087	56,976	60,724	60,724	52,063	63,144	(2,420)
10-10-100-5002	Administration Hourly Wages - Part Time	13,389	17,886	-	1,262	6,000	4,000	3,873	23,000	(17,000)
10-10-100-5004	Employee Bonuses	4,450	41,305	53,833	117,919	66,350	66,350	22,782	68,750	(2,400)
10-10-100-5010	401a Payroll Tax	41,221	30,286	25,232	21,890	24,301	24,301	21,316	26,415	(2,114)
10-10-100-5013	Medicare and other taxes	-	16,336	8,852	8,663	9,396	9,396	8,168	10,214	(818)
10-10-100-5014	Unemployment	-	-	1,071	1,195	1,296	1,296	1,127	1,409	(113)
10-10-100-5021	Dental	-	-	-		-	-	0	-	-
10-10-100-5020	Medical Coverage Premiums	101,438	117,684	110,330	89,903	104,136	104,136	82,872	113,012	(8,876)
10-10-100-5024	HSA & FSA	3,330	2,439	3,117	4,812	7,200	7,200	6,014	7,200	-
10-10-100-5025	Group Term Life	-	-	-		-	-	0	-	-
10-10-100-5027	AD&D	-	-	-		-	-	0	-	-
10-10-100-5030	Employee Stipend	13,631	28,149	29,825	23,700	23,200	23,200	15,550	19,200	4,000
10-10-100-5031	Housing stipend	-	-	-		-	-	0	-	-
10-10-100-5033	Employee Uniforms	1,146	5,178	3,192	2,125	6,900	6,900	0	4,900	2,000
10-10-100-5040	Retirement Benefits - 457 Match	43,459	45,792	30,505	22,303	35,926	48,302	30,399	54,512	(18,586)
10-10-100-5055	Workers Compensation	34,819	45,634	37,625	29,292	50,000	33,759	43,445	45,000	5,000
	Total Personnel Expenditures	**890,726**	**987,257**	**890,521**	**881,773**	**978,736**	**972,871**	**786,130**	**1,055,016**	**(76,280)**

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
	Other Expenditures									
10-10-100-6100	Office Supplies	3,623	3,683	5,901	4,905	3,500	2,780	3,208	4,040	(540)
10-10-100-6120	Meeting Expenses	4,577	5,378	3,946	11,306	9,500	6,760	7,410	7,460	2,040
10-10-100-6122	Employee Relations	17,274	14,698	14,077	18,216	44,900	43,300	28,794	25,500	19,400
10-10-100-6140	District Vehicle Fuel & Maintenance	14,134	20,552	20,726	20,245	22,000	20,600	19,272	20,600	1,400
10-10-100-6150	Fundraising Expense - MRF	2,622	3,170	2,990	2,652	5,000	5,000	3,173	5,000	-
10-10-100-6210	Software Fees - Registration System	17,209	16,788	19,584	24,687	26,400	26,400	19,280	37,968	(11,568)
10-10-100-6305	Board of Directors Compensation	5,100	8,000	6,900	7,700	7,000	7,000	6,500	8,300	(1,300)
10-10-100-6307	Legal Services	33,895	42,904	29,828	32,509	66,113	33,000	55,094	60,000	6,113
10-10-100-6312	Dues, Subscriptions, Books	11,824	11,669	13,991	9,978	40,894	40,894	38,298	36,569	4,325
10-10-100-6317	Treasurer Fees (Eagle Co)	92,371	92,965	139,709	139,057	149,895	149,895	148,899	149,895	-
10-10-100-6330	Property & Liability Insurance	70,773	79,754	86,692	98,362	106,091	109,000	106,091	119,726	(13,635)
10-10-100-6340	Youth Program Scholarship Expense	26,614	15,833	12,380	18,831	24,000	24,000	17,248	37,000	(13,000)
10-10-100-6350	Conferences and Training	14,143	17,200	34,072	28,671	35,000	44,600	25,091	44,600	(9,600)
10-10-100-6810	Community Partnership Grant Expense	1,028	5,448	11,466	16,725	20,000	20,000	0	20,000	-
10-10-101-6300	Accounting Services	48,086	21,028	13,409	61,235	7,000	36,950	3,009	12,950	(5,950)
10-10-101-6301	Audit Services	10,275	10,600	10,900	12,000	12,600	12,600	12,600	13,230	(630)
10-10-101-6306	Election Management Expense	126,920	15,862	1,682	29,292	-	-	0	30,000	(30,000)
10-10-101-6316	Credit Card Processor Fees	66,648	77,792	81,414	86,556	87,000	87,000	69,354	94,405	(7,405)
10-10-102-5052	Employee Recruitment Expense	8,285	18,526	10,152	10,838	10,000	17,270	5,428	14,770	(4,770)
10-10-102-6123	Volunteer Appreciation/Recognition Expens	86	1,301	1,724	112	-	-	0	5,000	(5,000)
10-10-102-6215	Payroll Processing Fee	44,771	49,976	54,556	64,677	71,152	61,900	58,891	75,000	(3,848)
10-10-103-6150	Sponsorship Expenses	5,282	10,565	1,595	165	11,000	13,000	9,589	17,000	(6,000)
10-10-103-6221	Consulting	11,625	72,522	28,153	32,021	163,900	171,000	99,476	23,100	140,800
10-10-103-6302	Marketing and Communication Expense	50,066	35,425	31,169	41,174	44,000	36,791	37,247	44,800	(800)
10-10-103-6308	Marketing - Programs Expense					10,000	36,950	5,870	11,250	(1,250)
10-10-103-6309	Marketing - Facilities Expense					12,600	12,600	1,695	6,000	6,600
10-10-103-6306	Elections - Communication Expense	-	782	-	380	-	-	0	1,850	(1,850)
10-10-103-6801	CO Health Foundation Grant Exp	53,520	63,134	-		-	-	0	-	-
10-10-104-6130	Community Event Expense	28,444	51,946	32,794	37,624	43,000	33,150	36,918	39,000	4,000
10-10-104-6131	Community Engagement expense	-	-	6,859	4,038	7,800	7,800	7,865	6,000	1,800
10-10-104-6135	Fiesta Americas	-	-	53,907	51,517	-	-	0	-	-
10-10-105-6206	Computer/IT/Phone Services	76,423	74,124	91,197	92,069	98,248	89,396	80,674	131,808	(33,560)
10-10-900-6190	Contribution expenses / Contingency	-	65,000	10,000	25,000	-		0	50,000	(50,000)
										-
	Total Other Expenditures	**845,614**	**906,624**	**831,775**	**982,541**	**1,138,593**	**1,149,636**	**906,972**	**1,152,821**	**(14,228)**
	Total Expenditures	**1,736,340**	**1,893,881**	**1,722,462**	**1,864,314**	**2,117,329**	**2,122,507**	**1,693,102**	**2,207,837**	**(90,508)**
	Revenue Over/(Under) Expenditures	**1,597,261**	**1,896,221**	**3,763,552**	**3,452,716**	**3,684,075**	**3,331,319**	**3,971,066**	**3,374,402**	**(309,673)**

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	17,500	17,500	17,500	17,500	7,657	20,000	5,469	18,250	10,594
10-20-205-4300	Eagle Rec Kids Revenues	62,267	40,052	36,594	40,393	26,862	50,530	26,862	43,030	16,168
10-20-205-4410	Grant revenue	44,135	26,481	11,556		-	-	0	-	-
10-20-206-4300	Eagle Non-Sports Revenues	2,398	448	728	797	-	1,400	0	1,750	1,750
10-20-209-4300	Eagle Youth power after school program revenu	-	-	-		-	-	0	-	-
10-20-211-4300	Eagle Active older adult program revenue	-	-	-		-	225	0	300	300
10-20-240-4300	Eagle Adult Sports Program Revenue	70,923	75,217	76,131	84,252	68,541	65,878	68,541	68,948	407
10-20-260-4300	Eagle Youth Sports Program Revenue	112,092	125,216	130,064	135,373	109,867	142,680	108,771	130,875	21,008
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	8,313	-	-	20,551	24,751	30,450	24,751	44,070	19,319
10-20-331-4310	Eagle Fitness	1,700	1,860	1,180		-	-	0	-	-
10-20-400-4220	Memberships/Season Passes	-	-	-	111,718	95,070	118,105	95,070	101,475	6,405
10-20-400-4230	Eagle Admissions - Daily Passes	30,964	29,269	26,253	129,004	113,450	112,249	113,450	126,775	13,325
10-20-400-4235	Eagle Admissions - Punch cards	10,861	5,440	5,750	28,253	24,816	26,540	24,816	26,000	1,184
10-20-400-4241	Eagle Skate Sharpening	7,918	7,643	6,887	10,488	7,000	7,000	5,005	9,676	2,676
10-20-400-4251	Eagle Facility Rentals	156,954	177,943	189,274	220,207	250,000	291,521	202,829	227,594	(22,406)
10-20-400-4261	Eagle Equipment/Skate Rental	7,752	6,987	6,679	6,443	6,695	6,695	3,723	6,415	(280)
10-20-400-4403	Eagle Facility Advertising Revenue	11,750	4,500	2,750	4,972	3,750	2,000	3,750	5,000	1,250
10-20-400-4505	Eagle Resale	5,770	5,488	6,150	9,396	8,335	8,335	5,840	9,485	1,150
10-20-400-4506	Eagle Concessions/Vending	556	465	1,542	43,932	42,234	33,888	42,234	38,265	(3,969)
10-20-400-4513	Eagle - Other Revenues	1,462	4,916	2,798	231	743	1,200	743	-	(743)
10-20-400-4800	Eagle Fun-raising Events	-	-	-	185	915	-	915	-	(915)
10-20-405-4256	Eagle Events & Parties	2,174	3,740	3,170	7,800	6,525	5,550	6,525	7,065	540
	Total Revenue	**555,490**	**533,165**	**525,006**	**871,494**	**797,211**	**924,246**	**739,292**	**864,973**	**67,762**
	Expenditures									
10-20-100-5000	Eagle Facility Salaries	249,940	307,897	308,519	373,100	432,431	432,431	364,009	451,533	(19,102)
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	-	-	-	11,164	13,763	38,875	13,763	17,262	(3,499)
10-20-401-5001	Eagle Maint. Hourly Wages - FT	-	21,532	37,530	50,523	75,680	75,680	47,858	32,828	42,852
10-20-205-5002	Eagle Rec Kids Hourly Wages - PT	16,678	11,502	15,431	22,612	24,884	29,396	24,884	21,188	3,696
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	-	250	-	67	672	672	152	746	(74)
10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-		-	-	0	-	-
10-20-240-5002	Eagle Adult Sports Hourly Wages - PT	29,609	25,510	21,964	31,514	34,896	34,896	31,632	40,674	(5,778)
10-20-260-5002	Eagle Youth Sports Hourly Wages - PT	16,985	17,739	14,826	22,201	23,532	23,532	13,569	22,570	963
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	3,518	-	-	141,834	165,654	170,967	165,654	165,110	544
10-20-330-5002	Eagle Fitness Hourly Wages - PT	2,835	3,153	3,453	3,280	-	-	0	-	-
10-20-401-5002	Eagle Maint. Hourly Wages - PT	27,679	8,100	9,491	4,781	45,559	45,559	25,027	43,357	2,202
10-20-402-5002	Eagle Front Desk Hourly Wages - PT	29,720	17,347	26,701	56,844	55,000	51,294	51,389	53,000	2,000
10-20-404-5002	Eagle Concessions Hourly Wages - PT	-	-	-	6,733	10,563	10,563	7,365	7,075	3,488
10-20-405-5002	Eagle Events/Parties Hourly Wages - PT	-	-	-		-	-	0	-	-
10-20-407-5002	Eagle Rink Hourly Wages - PT	22,080	12,985	7,771	20,192	-	-	0	-	-
10-20-100-5010	401a Payroll Tax	27,656	22,885	25,607	30,882	40,743	40,743	28,155	37,523	3,220
10-20-100-5013	Medicare and other taxes	-	7,278	6,539	11,057	13,251	13,251	10,497	12,485	766
10-20-100-5014	Unemployment	-	-	726	1,525	1,828	1,828	1,448	1,722	106
10-20-100-5020	Medical Coverage Premiums	75,011	97,025	102,016	125,096	164,816	164,816	123,607	148,786	16,030
10-20-100-5040	Retirement Benefits - 457 Match	15,254	17,784	24,235	30,955	38,180	38,180	28,253	39,562	(1,382)
	Total Wages and Benefits	**516,964**	**570,985**	**604,807**	**944,360**	**1,141,452**	**1,172,684**	**937,264**	**1,095,422**	**46,030**

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
	Other Expenditures									
10-20-400-5033	Eagle Staff Uniforms	892	794	403	1,726	1,450	1,450	366	1,500	(50)
10-20-400-6122	Eagle Employee Relations	580	256	591	722	1,200	1,200	321	1,000	200
10-20-400-6350	Eagle Staff Training Expense	880	100	576	666	5,237	5,237	1,368	5,237	-
10-20-400-6100	Eagle Office Supplies	689	335	1,049	3,892	5,000	1,450	4,046	2,100	2,900
10-20-400-6106	Eagle Janitorial & Medical Supplies	3,477	4,085	4,739	11,439	8,396	4,350	8,396	6,000	2,396
10-20-400-6107	Eagle Maintenance Supplies	4,266	2,038	8,855	10,516	5,500	5,500	4,096	5,500	-
10-20-400-6109	Eagle Pool - Operations expenses	6,675	-	-	21,182	19,645	19,645	17,298	43,085	(23,440)
10-20-400-6116	Eagle Resale Items	3,788	3,309	3,661	6,350	7,500	4,235	3,794	6,335	1,165
10-20-400-6117	Eagle Concession Supplies	686	-	895	15,358	18,000	13,900	15,398	20,000	(2,000)
10-20-400-6205	Eagle Copier and Office Equip	3,800	3,819	4,020	7,577	5,100	5,100	4,297	6,055	(955)
10-20-400-6302	Eagle Marketing and Communications Expense	1,457	3,167	1,288	2,034	2,607	2,000	2,607	2,100	507
10-20-400-6318	Eagle Sales Tax	512	548	562	3,910	5,277	600	5,277	3,910	1,367
10-20-400-6360	Eagle Building Maintenance Service	41,365	39,792	54,324	77,478	85,750	68,370	85,750	96,000	(10,250)
10-20-400-6363	Eagle Landscaping Expense	8,868	1,081	328	4,001	4,000	4,000	347	4,000	-
10-20-403-6114	Eagle Rink Supplies & Equipment	9,006	10,216	15,712	24,899	26,896	15,079	26,896	16,000	10,896
10-20-405-6102	Eagle Events/Parties Expense	1,348	1,342	702	993	839	800	891	3,900	(3,061)
10-20-205-6102	Eagle Rec Kids Program Expense	7,590	3,830	6,754	6,602	4,554	4,554	4,440	7,470	(2,916)
10-20-206-6102	Eagle Non-Sports Program expense	291	214	137	148	400	400	84	500	(100)
10-20-209-6102	Eagle Youth power after school Progm. expense	-	-	-		-	-	0	-	-
10-20-211-6102	Eagle active older adult Program Expense	-	-	-		150	150	0	150	-
10-20-240-6108	Eagle Adult Sports Program Expense	6,743	16,745	14,908	11,506	6,906	6,906	5,194	5,428	1,478
10-20-260-6102	Eagle Youth Sports Program Expense	35,258	34,217	35,342	30,997	29,000	44,702	26,251	41,543	(12,543)
10-20-242-6111	Eagle Adult Hockey Jerseys	-	-	-		-	-	0	-	-
10-20-301-6102	Eagle Aquatics - Program Expense	4,415	-	546	15,352	1,788	19,170	878	13,250	(11,462)
10-20-302-6102	Eagle Aquatics - Swim Team Program Expense	3,063	-	108		-	-	0	-	-
10-20-400-6401	Eagle Internet/Telephone/Cable	7,147	6,724	9,076	8,765	8,840	8,840	6,614	9,299	(459)
10-20-400-6402	Eagle Electric	48,217	48,917	49,841	70,411	65,100	65,100	47,896	73,920	(8,820)
10-20-400-6404	Eagle Natural Gas	41,882	47,311	35,019	62,200	68,250	68,250	53,895	69,848	(1,598)
10-20-400-6406	Eagle Security	3,394	682	3,775	2,582	4,125	4,125	1,247	4,440	(315)
10-20-400-6408	Eagle Water/Sewer/Trash	11,629	8,837	9,069	11,214	20,978	20,978	8,007	11,496	9,482
	Total Exp. Other than Wages and Benefits	**257,917**	**238,360**	**262,280**	**412,518**	**412,488**	**396,091**	**335,654**	**460,067**	**(47,579)**
	Total Expenditures	**774,881**	**809,344**	**867,087**	**1,356,878**	**1,553,940**	**1,568,774**	**1,272,917**	**1,555,489**	**(1,549)**
	Revenue Over/(Under) Expenditures	**(219,391)**	**(276,180)**	**(342,081)**	**(485,384)**	**(756,730)**	**(644,528)**	**(533,625)**	**(690,516)**	**66,213**

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
10-30-200-4400	Gypsum Program Sponsorship Allocation	17,500	17,500	17,500	17,500	7,657	20,000	5,469	18,250	10,594
10-30-200-4404	Gypsum Scholarship Program Allocation	-	-	-		-	-	0	-	-
10-30-205-4300	Gypsum Rec Kids Revenues	97,788	94,088	79,128	79,347	88,623	79,600	88,623	92,920	4,297
10-30-205-4410	Grant revenue	44,135	35,308	11,556		-	-	0	-	-
10-30-206-4300	Gypsum Non-Sports Program Revenues	5,286	6,840	1,624	3,054	5,701	1,960	5,701	6,730	1,029
10-30-211-4300	Gypsum Active older adult program reven	-	-	7,063	5,496	2,476	5,350	2,476	5,575	3,099
10-30-240-4300	Gypsum Adult Sports Program Revenue	200	-	(594)	45	-	-	0	-	-
10-30-260-4300	Gypsum Youth Sports Program Revenue	42,590	33,214	44,165	66,150	56,125	56,125	52,269	64,750	8,625
10-30-290-4300	Gypsum Gymnastics Revenue	220,673	223,320	225,527	220,768	200,000	210,810	173,143	206,650	6,650
10-30-293-4300	Gypsum Gymnastics Meet Revenue	51,475	26,179	32,156	26,613	23,228	26,400	23,948	28,700	5,472
10-30-301-4300	Gypsum Aquatics - Swim Lesson Prog. Rev	25,431	22,639	73,757	30,661	28,618	90,700	28,618	43,516	14,898
10-30-307-4230	Gyp. Creek Aquatics - Daily Passes revenue	14,396	22,139	14,050	2,762	3,000	1,000	3,000	2,500	(500)
10-30-331-4310	Gypsum Fitness	16,877	24,028	24,848	36,162	46,538	48,048	31,026	39,675	(6,864)
10-30-400-4200	Gypsum Admissions - Memberships	761,647	928,294	972,559	1,003,184	1,040,250	1,040,250	866,290	1,115,127	74,877
10-30-400-4230	Gypsum Admissions - Daily Passes	112,310	74,367	75,600	85,188	85,000	85,000	74,856	99,694	14,694
10-30-400-4235	Gypsum Admissions - Punch cards	24,798	31,417	27,429	25,680	28,000	28,000	21,008	30,000	2,000
10-30-400-4250	Gypsum Facility Rentals	26,952	38,934	36,722	42,032	47,085	47,085	41,636	73,025	25,940
10-30-400-4503	Gypsum Tenant Lease Revenue	25,918	27,503	28,328	19,522	30,000	30,000	27,219	30,888	888
10-30-400-4505	Gypsum Resale	2,955	2,451	3,601	1,816	1,800	4,800	1,728	2,200	400
10-30-400-4506	Gypsum Concessions/Vending	3,737	3,300	4,271	4,892	3,000	3,600	2,794	3,000	-
10-30-400-4513	Gypsum Other Revenue	8,637	17,493	4,931		-	-	0	-	-
10-30-405-4256	Gypsum Events & Parties	2,960	5,395	-		-	-	0	-	-
10-30-406-4259	Gypsum Child Watch Admissions	382	1,430	405	285	300	480	125	200	(100)
	Total Revenue	**1,506,643**	**1,635,839**	**1,684,627**	**1,671,158**	**1,697,401**	**1,779,208**	**1,449,927**	**1,863,400**	**165,999**
	Expenditures									
10-30-100-5000	Gypsum Facility Salaries	325,874	356,241	436,860	483,871	515,241	529,907	427,512	561,815	(46,573)
10-30-401-5001	Gypsum Maint/Cleaning Hourly Wages - F	-	83,691	68,080	33,429	25,201	25,201	15,246	30,357	(5,156)
10-30-290-5001	Gypsum Gymnastics Hourly Wages - FT	-	36,583	42,966		-	-	0	-	-
10-30-300-5001	Gypsum Aquatics Hourly Wages - FT	-	-	58,970	83,250	101,366	72,509	85,279	98,577	2,789
10-30-205-5002	Gypsum Rec Kids Hourly Wages - PT	73,179	49,735	57,415	57,003	60,581	60,581	62,004	70,753	(10,172)
10-30-206-5002	Gypsum Non-Sports Hourly Wages - PT	354	212	46	73	1,932	1,932	1,252	3,411	(1,479)
10-30-210-5002	Gypsum Summer Lunch Hourly Wages - PT	-	-	-		-	-	0	-	-
10-30-211-5002	Gypsum active older adult Wages - PT	-	-	-		420	420	0	420	-
10-30-240-5002	Gypsum Adult Sports Hourly Wages - PT	-	-	-		-	-	0	-	-
10-30-260-5002	Gypsum Youth Sports Hourly Wages - PT	1,733	1,753	2,444	3,889	4,752	4,752	1,600	3,784	968
10-30-290-5002	Gypsum Gymnastics Hourly Wages - PT	70,753	43,414	32,633	37,393	45,000	31,200	37,900	32,125	12,875
10-30-300-5002	Gypsum Aquatics Hourly Wages - PT	116,345	112,834	172,607	225,639	195,402	209,956	167,442	192,726	2,676
10-30-307-5002	Gypsum Creek Pool Hourly Wages - PT	22,986	23,260	34,154	7,063	14,083	21,648	14,083	14,765	(682)
10-30-330-5002	Gypsum Fitness hourly Wages - PT	54,312	58,540	62,610	60,973	73,920	73,920	63,620	77,616	(3,696)
10-30-401-5002	Gypsum Maint/Cleaning Hourly Wages - P	51,918	17,016	25,763	40,312	42,000	42,000	40,249	51,169	(9,169)
10-30-402-5002	Gypsum Front Desk Hourly Wages - PT	124,778	119,245	127,237	142,144	146,196	146,196	136,244	157,039	(10,843)
10-30-405-5002	Gypsum Events/Parties Hourly Wages - PT	622	-	4,702		-	-	0	-	-
10-30-406-5002	Gypsum Child Watch Hourly Wages - PT	25,518	27,815	29,515	35,330	44,865	44,865	37,755	46,660	(1,795)
10-30-100-5010	401a Payroll Tax	52,181	41,526	54,835	47,384	52,286	52,286	42,308	55,902	(3,616)
10-30-100-5013	Medicare and other taxes	-	16,144	17,109	18,041	18,939	18,939	16,074	19,365	(426)
10-30-100-5014	Unemployment	-	-	1,998	2,488	2,579	2,579	2,216	2,671	(92)
10-30-100-5020	Medical Coverage Premiums	85,448	116,412	144,056	134,910	166,028	166,028	128,760	186,220	(20,192)
10-30-100-5040	Retirement Benefits - 457 Match	16,570	21,375	25,985	31,205	41,171	41,171	31,418	52,762	(11,591)
	Total Wages and Benefits	**1,022,569**	**1,125,796**	**1,399,984**	**1,444,397**	**1,551,963**	**1,546,088**	**1,310,961**	**1,658,137**	**(106,175)**

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 - Gypsum Area

Account Number	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
	Other Expenditures									
10-30-400-5033	Gypsum Facility Staff Uniforms	2,391	1,772	5,622	2,193	1,000	1,000	1,000	1,500	(500)
10-30-400-6122	Gypsum Employee Relations	1,009	1,434	1,554	2,096	2,375	2,000	2,375	2,000	375
10-30-400-6350	Gypsum Staff Training Expense	180	1,296	2,075	374	2,978	2,650	2,978	1,500	1,478
10-30-400-6100	Gypsum Office Supplies	4,504	6,199	7,105	6,871	8,720	7,860	8,720	8,460	260
10-30-307-6109	Gypsum Creek Pool - Operations expenses	20,259	3,960	31,531	16,736	7,487	13,739	7,487	7,588	(101)
10-30-240-6108	Gypsum Adult Sports Program Equipment	-	-	-		-	-	0	-	-
10-30-400-6106	Gypsum Janitorial & Medical Supplies	37,059	31,929	29,891	33,026	30,000	40,450	21,024	27,000	3,000
10-30-400-6109	Gypsum Pool - Operations expenses	14,717	29,289	27,714	9,671	31,000	41,250	22,904	27,854	3,146
10-30-400-6116	Gypsum Resale Expense	1,018	1,573	1,243	877	2,100	2,100	873	1,500	600
10-30-400-6205	Gypsum Copier and Office Equip	5,598	6,820	6,036	6,384	6,000	6,000	4,936	6,000	-
10-30-400-6302	Gypsum Marketing and Comm. Expense	5,158	3,789	2,460	3,643	-	-	0	-	-
10-30-400-6318	Gypsum Sales Tax	227	171	277	101	250	250	166	200	50
10-30-401-6105	Gypsum Maintenance Equip <$5,000	-	430	-		-	-	0	-	-
10-30-401-6107	Gypsum Maintenance Supplies	24,611	34,473	9,917	14,497	14,000	19,300	11,367	17,000	(3,000)
10-30-401-6200	Gypsum Janitorial Services Contract	77,274	14,642	31,983	72,948	75,480	75,480	61,219	77,748	(2,268)
10-30-401-6360	Gypsum Building Maintenance Service	101,589	125,830	119,932	121,212	125,000	94,938	124,740	94,780	30,220
10-30-205-6102	Gypsum Rec Kids Program Expense	9,092	7,341	9,250	9,092	5,900	7,622	4,618	9,500	(3,600)
10-30-206-6102	Gypsum Non-Sports Program Expense	176	298	159	314	1,207	800	1,207	1,510	(303)
10-30-211-6102	Gypsum active older adult Program expen	-	832	2,096	2,775	1,500	4,800	996	4,800	(3,300)
10-30-240-6102	Gypsum Adult Sports Program Expense	196	1,168	954	2,621	-	-	0	-	-
10-30-260-6102	Gypsum Youth Sports Program Expense	27,623	19,774	20,359	30,313	33,302	33,302	29,561	46,164	(12,862)
10-30-290-6102	Gypsum Gymnastics Program Expense	22,803	5,855	8,533	6,710	5,675	5,675	4,939	10,400	(4,725)
10-30-293-6102	Gypsum Gymnastics Meet Expense	28,675	13,451	13,076	18,965	15,250	15,250	8,952	12,875	2,375
10-30-301-6102	Gypsum Aquatics - Program Expense	12,681	8,916	6,848	19,076	13,523	13,523	12,123	16,200	(2,677)
10-30-330-6102	Gypsum Fitness Program Expense	9,624	6,532	15,616	21,144	15,000	15,000	13,965	15,000	-
10-30-405-6102	Gypsum Events/Parties Expense	1,808	2,325	1,283	3,121	2,000	2,000	1,753	3,000	(1,000)
10-30-406-6102	Gypsum Child Watch Expense	162	391	33	145	150	150	154	500	(350)
10-30-400-6401	Gypsum Internet/Telephone/Cable	8,010	8,430	15,153	5,367	5,100	5,100	4,879	5,400	(300)
10-30-400-6402	Gypsum Electric	133,428	119,429	133,685	121,981	141,750	141,750	120,493	150,000	(8,250)
10-30-400-6404	Gypsum Natural Gas	153,431	189,196	112,288	120,498	122,000	183,750	67,320	141,840	(19,840)
10-30-400-6406	Gypsum Security/Fire Suppression	1,022	-	348	3,259	2,500	2,500	2,085	3,000	(500)
10-30-400-6408	Gypsum Water/Sewer/Trash	20,242	25,620	35,037	36,700	43,440	43,440	39,803	46,200	(2,760)
	Climbing expenses	-	-	-		-				-
	Contingency	-	-	-		-				-
	Total Exp. Other than Wages and Benefit	**724,568**	**673,167**	**652,059**	**692,708**	**714,687**	**781,679**	**582,639**	**739,519**	**(24,832)**
	Total Expenditures	**1,747,137**	**1,798,963**	**2,052,043**	**2,137,105**	**2,266,650**	**2,327,768**	**1,893,600**	**2,397,656**	**(131,007)**
	Revenue Over/(Under) Expenditures	**(240,494)**	**(163,123)**	**(367,416)**	**(465,947)**	**(569,249)**	**(548,560)**	**(443,672)**	**(534,256)**	**34,992**
	Split	(120,247)	(81,562)	(183,708)	(232,974)	(284,624)	(274,280)	(221,836)	(267,128)	17,496

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
10-40-200-4400	Edwards Program Sponsorship Allocation	17,500	17,500	17,500	17,500	7,657	20,000	5,469	18,250	10,594
10-40-200-4404	Edwards Scholarship Program Allocation	-	-	-		-	-	0	-	-
10-40-205-4300	Edwards Rec Kids Revenues	91,875	81,132	84,765	58,653	55,686	74,700	53,271	88,030	32,344
10-40-205-4410	Grant revenue	44,135	35,308	11,556		-	-	0	-	-
10-40-206-4300	Edwards Non-Sports Revenues	1,256	1,092	6,171	1,155	2,450	2,450	1,598	2,640	190
10-40-211-4300	Edwards Active older adult program revenue	-	250	5,870	2,655	6,250	6,250	5,628	10,760	4,510
10-40-240-4300	Edwards Adult Sports Revenue	19,515	28,984	15,172	12,745	18,000	18,000	12,000	25,000	7,000
10-40-260-4300	Edwards Youth Sports Revenue	57,183	76,445	76,575	80,570	73,901	86,500	73,901	82,060	8,159
10-40-291-4300	Edwards Gymnastics Program Revenue	145,797	190,130	201,293	181,853	179,294	212,480	179,294	211,730	32,436
10-40-293-4300	Edwards Gymnastics Meet Revenue	22,223	26,986	50,556	55,758	51,670	51,670	39,835	55,750	4,080
10-40-294-4300	Edwards Antigravity Revenue	58,927	40,709	45,842	31,014	-	-	0	-	-
10-40-400-4200	Edwards Admissions - Memberships	18,097	24,615	22,368	18,500	24,788	24,788	24,502	48,109	23,321
10-40-400-4230	Edwards Admissions - Daily Passes	20,339	22,055	20,142	19,464	25,577	21,990	25,577	40,002	14,425
10-40-400-4252	Edwards Facility/Turf Rentals	83,305	99,581	78,515	79,095	82,790	82,790	56,839	80,790	(2,000)
10-40-390-4350	Edwards E sports revenue	-	-	10,911	14,493	13,500	13,500	12,489	14,310	810
10-40-400-4350	Edwards E sports revenue (Old)	-	5,250	(18,768)		-	-	0	-	-
10-40-400-4403	Edwards Facility Advertising Revenues	-	3,500	2,750	1,000	1,000	-	1,000	-	(1,000)
10-40-400-4503	Edwards Tenant Lease Revenue	75,650	79,559	49,368	25,276	27,880	27,880	24,871	28,707	827
10-40-400-4505	Edwards Resale	540	105	85		-	-	0	-	-
10-40-400-4506	Edwards Concession/Vending	1,740	-	968	1,685	1,808	1,776	1,808	1,776	(32)
10-40-400-4513	Edwards Other Revenue	1,137	6,002	4,858	410	-	-	0	-	-
10-40-405-4256	Edwards Events- Parties	12,209	19,011	12,392	12,192	12,959	15,075	11,659	15,750	2,791
	Total Revenue	**671,428**	**758,214**	**698,888**	**614,017**	**585,209**	**659,849**	**529,741**	**723,664**	**138,455**
	Expenditures									
10-40-100-5000	Edwards Facility Salaries	261,744	309,312	332,707	400,900	426,268	432,762	352,227	468,255	(41,987)
10-40-290-5001	Edwards Gymnastics Hourly Wages - FT	-	20,997	21,451		-	-	0	-	-
10-40-401-5001	Edwards maint/cleaning hourly Wages - FT	-	16,833	22,412	17,202	11,010	11,010	9,580	23,336	(12,326)
10-40-205-5002	Edwards Rec Kids Hourly Wages - PT	29,609	25,364	34,457	30,553	56,280	56,280	35,390	60,060	(3,780)
10-40-206-5002	Edwards Non-Sports Hourly Wages - PT	-	-	160		1,848	1,848	1,123	1,411	437
10-40-211-5002	Edwards active older adult Wages - PT	-	-	-		-	-	0	2,520	(2,520)
10-40-240-5002	Edwards Adult Sports Hourly Wages - PT	10,022	15,053	13,505	10,426	13,440	13,440	8,345	13,440	-
10-40-260-5002	Edwards Youth Sports Hourly Wages - PT	5,106	6,905	10,224	12,234	20,514	20,514	9,546	20,082	433
10-40-290-5002	Edwards Gymnastics Hourly Wages - PT	40,503	26,778	24,353	27,047	37,080	37,080	28,874	38,250	(1,170)
10-40-294-5002	Edwards Antigravity Hourly Wages - PT	14,349	10,743	10,455	8,995	-	-	0	-	-
10-40-390-5002	Edwards Esports - PT	-	387	10,682	4,912	5,118	5,118	2,845	4,400	718
10-40-401-5002	Edwards Maint/Cleaning Hourly Wages - PT	15,946	3,981	1,666	815	-	-	0	-	-
10-40-402-5002	Edwards Front Desk Hourly Wages - PT	27,834	35,709	35,931	58,004	71,205	71,205	66,106	74,959	(3,754)
10-40-405-5002	Edwards Events/Parties Hourly Wages - PT	1,051	4,049	4,258		-	-	0	-	-
10-40-100-5010	401a Payroll Tax	27,944	24,110	30,490	22,953	29,695	29,695	19,909	32,046	(2,351)
10-40-100-5013	Medicare and other taxes	-	8,345	7,692	8,408	9,414	9,414	7,415	10,247	(833)
10-40-100-5014	Unemployment	-	-	871	1,451	1,299	1,299	1,023	1,413	(114)
10-40-100-5020	Medical Coverage Premiums	46,814	64,053	68,293	74,286	84,448	84,448	83,114	130,110	(45,662)
10-40-100-5040	Retirement Benefits - 457 Match	15,534	16,350	23,110	31,925	32,180	32,180	33,070	36,944	(4,764)
	Total Wages and Benefits	**496,457**	**588,968**	**652,718**	**710,112**	**799,799**	**806,293**	**658,567**	**917,473**	**(117,674)**

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	2026 YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
	Other Expenditures									
10-40-400-5033	Edwards Facility Staff Uniforms	817	1,188	839		1,500	1,500	0	1,000	500
10-40-400-6122	Edwards Employee Relations	392	349	305	914	720	720	500	720	-
10-40-400-6350	Edwards Staff Training Expense	35	-	-		500	150	500	1,020	(520)
10-40-400-6100	Edwards Office Supplies	851	811	378	761	2,252	900	2,252	900	1,352
10-40-400-6116	Edwards Resale Items	-	-	-		-	-	0	-	-
10-40-294-6108	Edwards Antigravity Equipment	-	-	-		-	-	0	-	-
10-40-400-6205	Edwards Copier and Office Equipment	4,251	4,198	4,366	4,439	4,437	4,356	4,437	4,356	81
10-40-400-6302	Edwards Marketing and Comm. Expense	741	642	1,248	641	-	-	0	1,000	(1,000)
10-40-401-6106	Edwards Janitorial & Medical Supplies	5,396	6,120	5,202	5,602	6,225	6,225	5,457	7,170	(945)
10-40-401-6107	Edwards Maintenance Supplies	6,353	5,587	7,998	9,989	10,800	10,800	8,763	13,100	(2,300)
10-40-401-6200	Edwards Janitorial Services Contract	30,636	21,268	26,520	20,823	34,400	34,400	23,747	37,800	(3,400)
10-40-401-6360	Edwards Building Maintenance Service	20,996	29,879	38,537	46,047	28,800	28,800	27,887	33,572	(4,772)
10-40-205-6102	Edwards Rec Kids Program Expense	8,406	5,711	10,493	9,301	5,404	5,404	3,159	8,020	(2,616)
10-40-206-6102	Edwards Non-Sports Program Expense	77	200	386	170	700	700	353	1,260	(560)
10-40-211-6102	Edwards active older adult Program expense	-	-	3,307	2,749	6,250	6,250	4,343	4,600	1,650
10-40-240-6102	Edwards Adult Sports Program Expense	2,020	2,853	976	1,226	1,450	900	950	1,427	23
10-40-260-6102	Edwards Youth Sports Program Expense	35,653	28,627	22,303	24,146	20,343	37,664	20,343	34,909	(14,566)
10-40-290-6102	Edwards Gymnastics Program Expense	16,333	5,116	7,041	9,184	6,475	6,475	3,231	9,625	(3,150)
10-40-293-6102	Edwards Gymnastics Meet Expense	4,009	24,753	46,348	47,739	49,600	49,600	45,141	47,700	1,900
10-40-294-6102	Antigravity Program Expense	875	216	-		-	-	0	-	-
10-40-390-6102	Edwards E-sports program expense	-	465	1,486	1,320	997	500	997	500	497
10-40-403-6102	Edwards Climbing Expense	-	-	-		-	-	0	-	-
10-40-405-6102	Edwards Events/Parties Expense	-	28	-	757	250	250	0	-	250
10-40-400-6401	Edwards Internet/Telephone/Cable	5,140	6,871	6,437	8,478	8,977	8,977	5,852	9,517	(540)
10-40-400-6402	Edwards Electric	30,255	34,283	26,854	26,549	30,550	30,550	19,989	29,600	950
10-40-400-6404	Edwards Natural Gas	11,937	11,904	8,528	11,935	13,475	13,475	6,535	13,325	150
10-40-400-6406	Edwards Security/Fire Suppression	1,285	749	1,883	672	8,271	1,750	8,271	3,750	4,521
10-40-400-6408	Edwards Water/Sewer	6,315	5,384	7,292	9,305	9,600	9,600	8,410	10,200	(600)
	Total Exp. Other than Wages and Benefits	**192,773**	**197,202**	**228,726**	**242,746**	**251,976**	**259,946**	**201,117**	**275,071**	**(23,095)**
	Total Expenditures	**689,230**	**786,170**	**881,444**	**952,858**	**1,051,775**	**1,066,239**	**859,684**	**1,192,544**	**(140,769)**
	Revenue Over/(Under) Expenditures	**(17,803)**	**(27,956)**	**(182,556)**	**(338,841)**	**(466,566)**	**(406,390)**	**(329,943)**	**(468,880)**	**(2,314)**

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2026 Approved Budget	YTD as of 10/31/26	2027 Draft Budget	FY26 Forecast to FY27Budget YOY Variance Favorable/ (Unfavor)
10-50-280-4300	Outdoor Rec MRMD Program Revenue	114,613	152,373	181,303		-	-	0	-	-
10-50-280-4302	Gear library revenue	-	-	166	1,047	1,500	900	1,439	1,350	(150)
10-50-280-4500	Outdoor Rec - Contribution revenue	10,000	6,700	7,571		-	-	0	-	-
10-50-281-4300	Outdoor Rec - Day Camps Revenue	-	-	-	57,536	77,735	79,130	77,735	77,875	140
10-50-282-4300	Outdoor Rec - Overnight Camps Revenue	-	-	-	128,074	15,659	18,045	15,659	20,445	4,786
10-50-283-4300	Outdoor Rec - Sports Camps Revenue	-	-	-	33,875	29,714	47,970	29,714	34,025	4,311
10-50-283-4301	Outdoor Rec - Sports Camps (contracted)	-	-	-	18,057	9,046	17,550	9,046	22,750	13,704
10-50-284-4300	Outdoor Rec - Special Events Revenue	-	-	40,454		-	-	0	-	-
10-50-285-4300	Outdoor Rec - Education Program Revenue	-	-	990		-	-	0	-	-
10-50-286-4300	Outdoor Rec - Clinics and Workshops Revenue	-	1,880	-		25,880	25,880	20,575	44,160	18,280
10-50-287-4300	Outdoor Rec - School's Out Program Revenue	-	-	-		-	-	0	-	-
10-50-288-4300	OR - Monument trips program revenue	-	21,525	-		59,180	44,500	59,180	53,590	(5,590)
10-50-289-4300	OR - Maloit park challenge program revenue	-	-	-		-	-	0	-	-
	SOS reimbursement	-	-	-		-				-
	Total Revenue	**124,613**	**182,478**	**230,483**	**238,588**	**218,714**	**233,975**	**213,349**	**254,195**	**35,481**
10-50-280-5000	Outdoor Rec Salaries	69,780	101,911	131,102	130,146	142,186	142,186	121,824	155,298	(13,112)
10-50-280-5002	Outdoor Rec Hourly Wages - Part Time	27,756	90,926	108,029	120,454	139,690	139,690	126,087	167,407	(27,717)
10-50-280-5010	401a Payroll Tax	4,997	7,394	8,504	9,689	10,706	10,706	9,439	12,243	(1,537)
10-50-280-5013	Medicare and other taxes	-	3,241	3,213	3,715	4,087	4,087	3,617	4,679	(592)
10-50-280-5014	Unemployment	-	-	413	512	564	564	499	645	(81)
10-50-280-5020	Medical Coverage Premiums	18,435	31,707	21,647	26,887	27,687	27,687	24,762	22,174	5,513
10-50-280-5040	Retirement Benefits - 457 Match	4,060	5,136	7,544	8,168	8,380	8,380	6,957	12,424	(4,044)
	Total Wages and Benefits	**125,027**	**240,315**	**280,452**	**299,572**	**333,300**	**333,300**	**293,184**	**374,870**	**(41,570)**
10-50-280-5033	Outdoor Rec Staff Uniforms	-	437	-		-	-	0	-	-
10-50-280-6100	Outdoor Rec Office Supplies	28	16	875	1,074	-	-	13	-	-
10-50-280-6102	Outdoor Rec Operating Expenses	-	14,027	27,408	15,171	16,886	9,475	16,886	26,230	(9,344)
10-50-280-6122	Outdoor Rec Employee Relations	-	162	451	1,408	-	-	0	-	-
10-50-280-6161	Gear Library expense	-	2,036	1,111	1,991	4,300	4,300	1,334	4,660	(360)
10-50-280-6302	Outdoor Rec Marketing & Comm. Expense	-	740	51	450	-	-	0	-	-
10-50-280-6350	Outdoor Rec Conferences and Training	-	1,434	1,145		-	-	0	-	-
10-50-280-6999	Outdoor recreation other expense	46,886	-	-	20	-	-	0	-	-
10-50-281-6102	Outdoor Rec Day Camp Program Expense	-	10,008	64	15,447	1,529	7,075	1,529	9,770	(8,241)
10-50-282-6102	Outdoor Rec Overnight Camp program Expense	-	7,050	7,507	13,272	7,630	3,700	7,569	7,250	380
10-50-283-6102	Outdoor Rec Sports Camp program expense	-	9,233	5,206	10,054	380	1,500	380	3,805	(3,425)
10-50-283-6230	Outdoor Rec Camp Contractor Expense	-	-	6,017	15,569	15,360	15,360	13,781	19,620	(4,260)
10-50-284-6102	Outdoor Rec Special Event Program expense	-	10,185	1,773	64	-	-	0	-	-
10-50-285-6102	Outdoor Rec Education Program Expense	-	75	775		-	-	0	-	-
10-50-286-6102	Outdoor Rec Clinics & Workshops Expense	-	-	-		8,000	14,850	5,619	17,745	(9,745)
10-50-287-6102	Outdoor Rec School's Out Program Expense	-	-	-		-	-	0	-	-
10-50-288-6102	OR Monument trips - Program expense	-	5,414	12,491	204	22,300	13,300	20,125	17,641	4,659
10-50-289-6102	OR - Maloit park challenge Program expense	-	-	-		-	-	0	-	-
	Total Exp. Other than Wages and Benefits	**46,914**	**60,817**	**64,873**	**74,724**	**76,385**	**69,560**	**67,235**	**106,721**	**(30,336)**
	Total Expenditures	**171,940**	**301,132**	**345,325**	**374,296**	**409,685**	**402,860**	**360,419**	**481,591**	**(71,906)**
	Revenue Over/(Under) Expenditures	**(47,327)**	**(118,653)**	**(114,841)**	**(135,708)**	**(190,971)**	**(168,885)**	**(147,070)**	**(227,396)**	**(36,425)**



Summaries by Budget Area

Administration Department

The Administration Department includes the Board of Directors, Executive Director, Finance Manager, People & Culture Manager, Administrative Coordinator, Marketing & Community Engagement Manager, and Marketing & Community Engagement Supervisor.

Chief Purpose

The Administration Department provides leadership and support to all divisions of Mountain Recreation through:

- Oversight of District operations, including strategic planning, guidance and Board communication.
- Budget development and responsible fiscal management.
- Financial services, including accounts payable/receivable, payroll and overall financial management.
- Human resources, including recruitment and retention, staff and leadership development, benefits administration, and fostering positive workplace culture.
- Marketing and community engagement, including promotional campaigns, advertising, special events and outreach initiatives.
- Oversight of the District's information technology needs.

2026 Success and Challenges

Successes

In 2026, the Administration Department focused on long-term planning, strengthening community connections, improving organizational operations, supporting employee well-being, evaluating benefits and compensation strategies, and expanding awareness of the District's programs and services.

- **Comprehensive Master Plan:** Launched a comprehensive Master Plan to guide the District's priorities for the next 5 to 10 years. Working with consultants, staff, community partners and residents, the District conducted more than 40 stakeholder meetings, presentations and outreach events to evaluate existing facilities, programs and services and identify future recreational needs. The plan will provide a roadmap for future investments, operational improvements and long-term financial sustainability.
- **Building Community Connections:** Introduced Rec Days, three free community events at District facilities to encourage participation and reach new audiences. At the Edwards Field House, approximately 70% of attendees were first-time visitors, with strong participation from Latino families. Expanded marketing efforts to support more than 45 new programs, events and initiatives. Increased digital outreach, continued production of the Rec'n'Connect podcast and strengthened community connections through Bentley the Bear, the District's first mascot. Advanced the redesign of Mountain Recreation's website to improve accessibility, navigation and access to program information.
- **Partnerships and Sponsorships:** Renewed key Cornerstone Partnerships with Alpine Bank and Gallegos Corporation and introduced ValleyOrtho as the District's newest Cornerstone partner, supporting youth sports and recreation opportunities throughout the District.
- **District-Wide Compensation Strategy:** Completed a comprehensive compensation strategy incorporating market analyses, updated pay structures, internal equity considerations and opportunities for performance-based recognition. The strategy establishes a more consistent,

transparent and sustainable framework for compensation decisions while supporting recruitment, retention and long-term workforce planning.

- **H.O.P.E. Certification and Employee Well-Being:** Successfully completed the H.O.P.E. certification program, progressing through Bronze, Silver, Gold and Platinum initiatives focused on mental health awareness, workplace support, crisis response and organizational sustainability. Mountain Recreation was recognized as the only government entity in its graduating cohort. These efforts strengthened employee wellness resources, supervisor guidance and the District's commitment to a supportive workplace culture.
- **Excellence Award in Diversity, Equity and Inclusion from Vail Valley Partnership:** VVP presented an award to Mountain Recreation recognizing our efforts to provide our community with recreational services that are welcoming and accessible to all who want to participate.
- **Employee Benefits and Organizational Support:** Conducted a comprehensive review of employee health insurance offerings and employer contribution strategies in response to increasing medical costs. Continued supporting competitive benefits, retirement opportunities, employee wellness and professional development while balancing employee needs with long-term financial sustainability. The District was also introduced an Employee Assistance Program for all staff, including part-time employees where they can obtain mental health treatment, if needed.
- **Administrative Systems and Operational Improvements:** Advanced efforts to streamline administrative processes, strengthen organizational consistency and improve efficiency. Initiatives included consolidating employee scheduling systems, strengthening payroll and human resources processes, and developing greater continuity and cross-training within administrative functions.
- **2025 Audit:** Successfully completed the 2025 financial audit with minimal adjustments.
- **Capital Improvements:** Completed several major facility improvements in 2026, including renovations at the Edwards Field House, new turf and LED lighting at the Eagle Sports Complex, and roof replacement at the Gypsum Recreation Center. Other highlights from the Administrative team include project savings from the Eagle Pool and Ice Rink project: $250,000 from the Town of Eagle, documented in FY26 as Other Income, was returned to Mountain Recreation as these contingency funds were unused. In addition, the project came under budget by $463,707 (or $231,854 each for Mountain Recreation and the Town and District) and is being used for the second bond payment in November 2026. This resulted in $232,306 savings in the EPIR Pool COP Contribution Fund and overall savings in the Capital Project Fund.
- **Community Volunteer Program**: Developing an employee community volunteer program designed to support local nonprofits, charities and community organizations aligned with the District's mission, creating additional opportunities for employee engagement and community connection.

Challenges

In 2026, the Administration Department continued to navigate rising operational costs, limited staffing capacity and growing demands for District services. Balancing daily operations with major initiatives, including the Master Plan, compensation modernization, administrative improvements and capital projects, placed additional demands on staff and resources. Maintaining efficient operations while supporting employees and meeting community expectations remains an ongoing priority.

- **Marketing and Community Engagement:** Growing demands for marketing, communications, special events and community engagement continue to stretch existing staff resources, limiting opportunities for strategic planning and evaluation. Balancing community expectations, staffing and event costs remains a challenge as the District works to develop sustainable events aligned with its mission. Reaching residents who do not regularly use District facilities remains a priority, particularly in addressing barriers related to awareness, language and affordability.

- **Rising Employee Benefit Costs:** Medical insurance premiums increased approximately 17% in 2026, placing additional pressure on the District's operating budget. Continued increases in health insurance costs present challenges in maintaining competitive, affordable benefits while managing the District's financial commitments.
- **Workforce Recruitment, Retention and Affordability:** The high cost of living and housing in Eagle County continues to create challenges for recruiting and retaining qualified employees. While the updated compensation strategy provides a stronger framework for competitive and equitable pay, balancing workforce needs with available financial resources remains an ongoing challenge.
- **Administrative Capacity and Organizational Consistency:** Increasing operational complexity and organizational growth have highlighted the need for more standardized policies, procedures, technology systems and administrative workflows. Limited administrative staffing capacity creates challenges in balancing day-to-day responsibilities with long-term improvements, succession planning and organizational development.

2027 Goals and Budget Highlights

In 2027, the Administration Department will translate Master Planning efforts and community feedback into measurable improvements while strengthening organizational capacity, supporting employees and maintaining long-term financial sustainability.

- **Marketing and Communications:** Turn community feedback and Master Plan recommendations into actionable priorities for facilities, programs and services. Expand awareness, reach new audiences and use participation data to guide marketing strategies and measure success. Evaluate staffing needs and improve internal processes to support growing programs, events and District initiatives. Strengthen community partnerships, sponsorships and Mountain Recreation Foundation efforts to support scholarships and future recreation needs.
- **Employee Benefits and Medical Coverage:** Address continued increases in health insurance premiums, including 2027 renewal increases of 16% for the PPO plans and 13% for the high-deductible health plan. Maintain 100% District-paid employee-only medical coverage while adjusting dependent coverage contributions to support long-term financial sustainability. Continue evaluating benefits offerings, employee education and cost-management opportunities.
- **Compensation and Workforce Sustainability:** Begin implementing the updated compensation strategy to support consistent pay administration, market competitiveness, internal equity and employee recognition. Continue evaluating compensation in relation to regional labor market conditions, recruitment and retention needs, and available financial resources.
- **Organizational Systems and Administrative Efficiency:** Develop a more coordinated District-wide policy and procedure framework, including standardized documentation, defined responsibilities, approval processes and review cycles. Continue streamlining administrative workflows, strengthening cross-training and backup coverage, and improving technology integration to support operational efficiency and organizational continuity.
- **Employee Well-Being and Organizational Culture:** Sustain the initiatives established through H.O.P.E. certification, expand employee mental health awareness and support, and strengthen opportunities for professional development, recognition, belonging and community engagement.
- **Major Capital Improvements:** Prioritize capital investments identified through facility assessments, operational needs and Master Planning efforts, balancing infrastructure improvements with available funding and long-term asset management priorities.
- **Property Tax Revenues and Financial Sustainability:** Continue monitoring property tax revenue projections and the impacts of changing assessment conditions on future District funding. Evaluate operational priorities, expenditures and long-term financial commitments to maintain sustainable services and facilities.
- **Partnerships and Agreements:** Maintain and strengthen strategic partnerships, sponsorships and intergovernmental agreements that support recreation access, community programming, financial sustainability and shared resources.

- **Leadership Transition and Succession Planning:** Support a coordinated Executive Director and Deputy Director leadership transition, emphasizing organizational continuity, knowledge transfer, leadership development and operational stability. Establish clear responsibilities and succession processes to support the District's long-term leadership needs.

Budget by revenue categories with prior years' data

	2022	2023	2024	2025	2026	2026	2027
Revenue	**Actual**	**Actual**	**Actual**	**Actual**	**Approved Budget**	**YTD as of10/31/26**	**Draft Budget**
Property Taxes & SO taxes	3,245,846	3,275,814	4,874,671	4,866,209	5,226,326	5,123,969	5,306,739
Grant & Contributions Revenue	101,935	112,145	36,000	25,000		20,943	37,000
Sponsorship Revenue	37,670	90,876	96,688	83,450	37,500	33,021	8,500
Investment income	(63,572)	295,130	445,190	337,078	190,000	229,106	210,000
Other Income	11,723	16,137	33,465	5,293		257,129	20,000
Total Revenue	3,333,602	3,790,102	5,486,014	5,317,030	5,453,826	5,664,168	5,582,239

Relatively stable Property Taxes due to non-assessment year. Investment income increases year over year due to higher interest rates. Contributions Revenue from Mountain Recreation Foundation is expected to increase from 2026.

Budget by expenditure categories with prior years' data

	2022	2023	2024	2025	2026	2026	2027
Expenditures	**Actual**	**Actual**	**Actual**	**Actual**	**Approved Budget**	**YTD as of10/31/26**	**Draft Budget**
Salary, wages and benefits	890,726	987,257	890,521	881,773	972,871	786,130	1,055,016
Professional Services	92,256	74,532	54,137	105,744	82,550	70,703	86,180
Election Expenses	126,920	16,643	1,682	29,292	-	-	30,000
Insurance	70,773	79,754	86,692	98,362	109,000	106,091	119,726
IT services	76,423	74,124	91,197	92,069	89,396	80,674	131,808
Marketing	50,066	35,425	31,169	41,174	86,341	44,812	62,050
Other Admin Expenditures	329,526	626,146	567,064	615,900	782,349	604,692	723,057
Total Expenditures	1,636,688	1,893,881	1,722,462	1,864,314	2,122,507	1,693,102	2,207,837

Salaries, wages and benefits increase year over year based on COLA and benefit increases. Professional Services increase based on expected need. Election expenses are expected in 2027. Insurance increases are based on estimated costs.

Eagle Area Budget

The Eagle Area includes the Eagle Pool and Ice Rink (EPIR) managed by the Facility Supervisor, Facility Coordinator, and Maintenance Team. The facility and Eagle Area are programmed by staff from Day Camps and Active Older Adults, Youth and Adult Sports, Aquatics, and Outdoor Recreation Teams, with the Facility Supervisor taking the lead on Learn to Skate, Mountain Women's Hockey League (MWHL) and a drop-in roller-skate programming.

Chief Purpose

The Eagle Area consists of operational management of the EPIR and the programs and activities hosted within the Eagle area. The EPIR is 35,000 sq. ft. and was built in 2003 at a cost of $5.2 million. The facility is jointly owned by the Town of Eagle and the District through an Intergovernmental Agreement created in 2003. It outlines that Mountain Recreation operates and manages the facility. The IGA was updated and approved in 2024 to reflect the equal financial cost split of the $13 million outdoor pool renovation project. The EPIR includes an NHL-sized ice rink and the new outdoor pool that opened in 2025. The old pool operated successfully for 19 seasons before closing in 2022 due to subsurface settling that caused sinking.

Facility Management

2026 Successes and Challenges

Successes

The staff successfully operated the Eagle Pool for a second season and continued to receive strong community appreciation after a three-year absence without a pool. More than 18,285 guests visited the Eagle Pool in 2026 and $95,000 in summer pass sales were generated.

The Facility Supervisor oversaw capital equipment upgrades, including the chiller relocation, oil separator installation, and new shade structures on the pool deck.

The ice rink staff met with user groups early in the year to communicate that the 2026-27 season will look different due to Dobson reopening and additional District programs filling prime time slots. While Dobson Ice Arena in Vail was closed for renovations, the Eagle Ice Rink absorbed much of the displaced ice usage by hosting the Skating Club of Vail's figure skating show for a second year, hosting the Vail Yeti (a professional, local hockey club) games and practices, additional games and practices by the various local club organizations, etc.

In 2026, the aquatics staff certified and onboarded 40 staff members to operate three pools (Eagle Pool, Gypsum Recreation Center Pool and Gypsum Creek Pool). For the first time, three pools operated with four full-time staff members. The aquatics team welcomed a new Supervisor in November 2025. This summer was his first-year supervising three district pools. The EPIR staff recruited and onboarded one new front desk attendant to open the facility at 6 a.m. during the hockey season.

Challenges

Staff, through the swim season, observed water in the sump wells for both the lap and leisure pools. After thorough testing by District and Town of Eagle staff, it was determined there was a leak in the lap pool skimmer lines. The ownership group (Mountain Recreation and Town of Eagle) worked with the pool architect and contractor who hired a leak-detection company to locate it. The pool contractors dug and repaired the piping.

The Eagle Pool continued to experience issues with both leisure pool boiler motors during the season. The mechanical contractor found that both were wired improperly, which caused them to seize. Staff replaced both motors with new ones under warranty through Lochinvar and Brightview Aquatics.

2027 Goals and Budget Highlights

Staff will oversee $558,508 in capital projects, including new restroom countertops, exterior landscaping, facility drainage mitigation and a down payment on a new ice resurfacer. These projects will be coordinated with the Town of Eagle and the Capital Improvement Committee.

Revenues are expected to decrease by $83,783 in the FY26 budget, primarily due to fewer ice time rentals, youth sports participation and pool pass sales. Staff wages decreased by $39,529 in FY27 due to reduced part-time staffing needs and increased use of full-time staff.

Programs

2026 Successes and Challenges

Successes

We had a successful year in Eagle, offering a wide variety of programs and opportunities for community members of all ages. The Outdoor Recreation team ran 17 camps in Eagle, serving 185 kids, while Rec Kids had 643 registrations throughout the year. The District also held 10 sports camps in partnership with Skyhawks and Challenger Sports. Aquatics served 276 participants through swim lessons and swim team, and our youth sports programs continued to see strong participation, with 1,150 participants across our various leagues and programs. On the ice, Learn to Skate had 329 registrations, while adult sports programs supported 65 teams and 299 individual registrations. Overall, the District continued to provide a wide range of recreational opportunities while maintaining quality programs, building relationships with participants and meeting the changing needs of our community.

Challenges

In addition to these successes, the District faced challenges and identified areas where it can continue to improve. Staffing and management within Aquatics, specifically with swim team coaches, presented challenges throughout the summer and highlighted the need for clearer expectations, communication, and consistency. Ice availability was another challenge, as the closure of Dobson and operating out of Rodeo Rink limited the ability to expand programs and accommodate additional participants. The District also experienced lower registration numbers than anticipated in Rec Kids, which has encouraged staff to take a closer look at how we structure, market and deliver the program to better meet the needs and interests of families. As always, the District continued to improve communication and service delivery based on feedback from participants and families. Another ongoing challenge is having adequate shelter and indoor space at EPIR during inclement weather. With multiple outdoor and indoor camp programs, along with other non-District biking programs using the area, finding safe, appropriate spaces to accommodate everyone remains a challenge.

2027 Goals and Budget Highlights

Looking ahead to 2027, staff are excited to build on our successes while improving areas that need additional attention. One priority is revamping Rec Kids by revitalizing weekly themes, activities and special guests to better highlight what makes the program fun and engaging for kids. Staff also is looking forward to bringing back field trips to provide additional experiences and opportunities for participants. With the potential for increased ice availability, the District hopes to expand both our youth and adult hockey programs and continue building interest and participation in ice sports. Within Aquatics, staff will establish expectations, schedules and responsibilities earlier in the year to create a smoother summer

season for staff and participants. Across all program areas, the goal is to continue listening to feedback, supporting staff and making intentional improvements that allow us to provide quality recreation opportunities for the Eagle community.

Combined Revenues and Expenses

Budget by revenue categories with prior year data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD October	Proposed Budget
Revenue	$555,490	$533,165	$525,006	$871,494	$924,246	$739,292	$864,973
Expenses	$774,881	$809,344	$867,087	$1,356,878	$1,568,774	$1,272,917	$1,555,489
Net Subsidy	($219,391)	($276,180)	($342,081)	($485,384)	($644,528)	($533,625)	($690,516)
% Cost Recovery	72%	66%	61%	64%	59%	58%	56%

Gypsum Area Budget

The Gypsum Area includes the Gypsum Recreation Center (GRC), Gypsum Creek Pool and Gypsum Sports Complex. The GRC is managed by the Facility Supervisor, Facility Coordinator, Gymnastics Supervisor and staff, Aquatics Supervisor and staff, and programs provided by Athletics and Sports, Outdoor Recreation and Rec Kids/AOA teams.

Chief Purpose

The Gypsum Area consists of operational management of the Gypsum Recreation Center, the Gypsum Creek Pool, and the programs and activities hosted within the Gypsum area. Opened in 2006, the Gypsum Recreation Center is 57,000 sq. ft. and was funded by the Town of Gypsum through sales and use tax. The $13 million facility is owned by the Town and operated/managed by Mountain Recreation as outlined in an Intergovernmental Agreement (IGA) adopted in 2006. This IGA is currently being discussed and renegotiated. The GRC's 3,400 members enjoy child watch, a café, community and birthday party rooms, a 26-foot climbing tower with bouldering wall, gymnastics center, gymnasium, indoor pool, fitness floor, indoor track, two fitness studios and a variety of program offerings.

Facility Management

2026 Successes and Challenges

Successes

Staff completed multiple capital improvement replacements, including hand dryers, a community room wall divider, lobby furniture, water fountains, foam blocks and treadmills, for a total of $126,152. A project to replace the sloped asphalt roofs is estimated at $198,965 and will be completed in October 2026.

In 2026, an average of 423 GRC members scanned in per day, compared to 392 per day in 2025. The GRC averaged 845 daily admission sales per month, compared to 761 in 2025. The GRC continues to partner with 10 local businesses for the District's corporate membership program. Two businesses that joined recently include Northwest Colorado Council of Governments and American Gypsum. The District's community impact has grown through free room rentals for non-profit organizations. The facility averaged 35 hours of non-profit room use per month in 2026, up from 25 hours per month in 2025.

The GRC retained most staff throughout the year, adding new staff only for new programs. Staff continued to receive positive feedback about the overall customer service provided by the front desk, child watch and housekeeping staff, as well as the knowledge and enthusiasm from our fitness team.

The Gypsum Recreation Center continues to host numerous annual special events and programs throughout the year. These included an Indoor Triathlon, Gypsum Daze of Strength competition, Rec or Treat, Costume Swap, summer running programs, book and game clubs, Adventures with Mike, Craft Fair and Active Aging Week.

Challenges

Private room rentals/parties did not increase much in 2026 compared to 2025. Staff plans to explore new party options for 2027. The Gypsum Recreation Center continues to age, and staff worked through unforeseen maintenance issues, including HVAC airflow problems, boiler leaks, and pool pump failures. Staff have worked to balance space growth and demand, including rearranging fitness spaces, addressing gym etiquette and scheduling court use.

The Gypsum Creek Pool continues to see low usage but grew slightly in 2025. This pool continues to be open on weekends only. A total of 686 guests enjoyed the facility throughout the summer.

2027 Goals and Budget Highlights

In coordination with the Town of Gypsum, staff will oversee $1,237,884 in capital projects, including a down payment on a new heat recovery unit (HRU) for the pool, replacement of exhaust fans, new gymnastics bars and beams, 20% of cardio equipment and outdoor child watch playground improvements. An internal goal is to increase membership and personal training revenue by 10%. Fitness staff will also offer consistent monthly workshops and programs.

Gypsum Recreation Center staff will work to grow programs that serve parts of the community we may not already serve. Staff plans to explore more running programs and races, a fitness-based boxing class and additional enrichment programs.

Programs

2026 Successes and Challenges

Successes

The District had a successful year of programming in Gypsum and continued to offer a wide variety of programs and opportunities for community members of all ages. The Outdoor Recreation team served 481 participants through camps and programs, including rock climbing, babysitter training, workshops and other recreational opportunities. Rec Kids continued to see strong participation, with 1,388 registrations year to date. Active Older Adults (AOA) programs had 76 registrations for workshops and other registration-based activities, giving older adults opportunities to stay active, learn new skills and connect with others. Five sports camps were offered in partnership with Skyhawks, Challenger Sports, EVHS Volleyball and High-Altitude Hoops. Youth sports programs served 687 participants, while Aquatics had 465 participants across swim lessons, swim team and lifeguard certification courses. Gymnastics remained one of our strongest program areas, with 3,490 registrations so far this year and eight summer camps serving 179 participants. Overall, we continued to see strong participation across our programs and provided a variety of recreational opportunities for the Gypsum community.

Challenges

Overall, the District faced few significant challenges in Gypsum in 2026, but there are areas to improve operations and support staff. Within Aquatics, staff have worked through scheduling challenges and reset expectations to build consistency and accountability across the team. The transition from Homebase to Paylocity for staff scheduling has also created challenges, as we've had to develop additional workarounds to accommodate the different operational needs of Gymnastics, Rec Kids and Aquatics. Staff continue to work through these issues to find processes that are efficient and manageable for both staff and supervisors.

As always, staff are constantly looking for ways to improve our communication and service delivery based on feedback from participants and staff. Another area identified is the need for additional full-time staffing support within Active Older Adults. While we continue to offer quality programs, more dedicated staff time would let us be more intentional and consistent with year-round programming and better meet the needs of this growing population.

2027 Goals and Budget Highlights

Looking ahead to 2027, the District is excited to build on Gypsum's successes while continuing to improve programs and operations. One priority is revamping Rec Kids, including how we market weekly themes, activities and special guests, to better showcase the experiences we provide. We are also looking forward to bringing back field trips to offer additional opportunities and experiences for participants.

Within Aquatics, we will set staff expectations and schedules earlier to support smoother year-round operations, while also being more mindful of staffing hours, overtime, and overall budget management. Our full-time Aquatics team will also review and redefine expectations, responsibilities, and duties for each role to ensure clarity and consistency across the department. An important part of this will be strengthening our succession planning and continuing to develop our Aquatics Specialists, so they have the knowledge, confidence, and experience to take on additional responsibilities and grow within the organization. Overall, we will focus on supporting our staff, improving internal processes, and continuing to provide quality programs and services to the Gypsum community.

Combined Revenues and Expenses

Budget by revenue and expenses with prior years' data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD October	Proposed Budget
Revenue	$1,506,643	$1,635,839	$1,684,627	$1,671,158	$1,779,208	$1,449,927	$1,863,400
Expenses	$1,747,137	$1,798,963	$2,052,043	$2,137,105	$2,327,768	$1,893,600	$2,397,656
Net Subsidy	($240,494)	($163,123)	($367,416)	($465,947)	($548,560)	($443,673)	($534,256)
Town of Gypsum Subsidy	$120,247	$81,562	$183,708	$232,974	$274,280	$221,837	$267,128
% Cost Recovery	86%	91%	82%	78%	76%	77%	78%

Edwards Area Budget

The Edwards Area includes the Edwards Field House (EFH). The EFH is managed by the Facility Supervisor, Facility Coordinator, Gymnastics Supervisor and staff and programs provided by Athletics and Sports, Outdoor Recreation, and RecKids/Active Older Adults teams.

Chief Purpose

The EFH opened in 2009 and was fully funded by Mountain Recreation. The 55,000 sq. ft. facility offers a gymnastics center, gymnasium, high-performance trampolines, climbing tower and bouldering wall, indoor soccer field, community rooms, E-Sports lounge and space leased by the Snowboard Outreach Society.

Facility Management

2026 Successes and Challenges

Successes

The Board of Directors approved phase one of the EFH renovation. The District hired OLC for architectural work and Kiser Construction as the general contractor. The renovation included a wood flooring system in the gymnasium with three basketball, pickleball and three volleyball courts. In addition, the gymnastic area was enlarged and two Ninja Gymnasium Set were installed. These project elements were completed on December 19, 2025. Staff hosted a free public open house on December 23, 2025, to showcase the facility's new amenities.

As part of the project scope, a new bouldering wall and belay wall were constructed in the northwest corner of the facility. Construction was completed on May 14, 2026, and the walls opened to the public, classes and camps in June 2026. The overall project budget for phase one was $1.2 million.

As of September 2026, memberships have increased 137%, generating an additional $13,087 in revenue. Daily passes have increased by 63%, generating an additional $8,072 in revenue.

Staff continued to offer Tai Chi, Taekwondo and E-Sports programs, with participation remaining consistent and demonstrating continued demand for these programs. Staff partnered with Mountain Youth's "Color Run" event on June 9, 2026, to promote community relations and expand the District's public outreach.

Staff successfully transitioned user group agreements, outdoor facility scheduling and invoicing responsibilities to the Sports and Athletics departments. Facility staff continues to serve as a resource during the transition and provide support as needed.

Eagle County opened the Eagle County Commons building at the Edwards Freedom Park site north of the Edwards Field House in June 2026. With the opening of this facility, the Eagle County Sheriff's Office relocated its substation from the EFH to the new building. Staff worked closely with Eagle County throughout this transition. Due to capital project savings in other areas, staff evaluated opportunities to advance portions of Phase Two of the EFH renovation. With these savings, staff presented renovation plans for the former Sheriff's Office Substation to the Board of Directors in August 2026. The renovation include an additional Board meeting room, staff offices and an area for the Gear Library program. This work is scheduled to be completed by the end of FY26.

The EFH hosted the annual Battle Mountain High School Project Graduation. This event provides all graduating seniors with a safe alternative celebration on graduation night in May 2026. Staff are

introducing a new birthday party option featuring Nerf activities. The program is expected to launch in November 2026 and is anticipated to be popular with families while increasing facility usage and revenue. Staff increased the number of drop-in pickleball days and times available to the public. Staff also added an adult basketball drop-in at noon on Wednesdays and on Tuesday evenings from 7–9:30 p.m. Facility users have enjoyed these additions.

Staff began the process of renewing the lease and maintenance agreement with Eagle County for the Edwards Freedom Park Complex.

Facility staff completed the following budgeted and planned capital projects in 2026:

- **Edwards Fieldhouse entrance awning repairs:** Repairs addressed leaks that occurred during spring snowmelt.
- **Main entrance improvements:** Added concrete on the west side of the main entrance to improve snow-removal operations and winter access.
- **HVAC computer system upgrade:** The HVAC control system for the north side of the building was upgraded after the previous system became obsolete and unusable. The new system lets staff access the controls from anywhere with an internet connection and provides real-time visibility into potential system issues.

Challenges

The fire suppression electronic system failed in winter 2025. Staff contacted the contracted fire suppression company to arrange a system replacement, resulting in an unexpected expense of $5,000. Staff also learned the system was due for a required five-year flush, creating an additional expense. The five-year flush has now been scheduled in advance to ensure the expense is anticipated in future budgets.

Part-time staffing remains a challenge in Edwards because other industries offering higher wages, including Vail Resorts. Staff began discussions with Eagle County regarding replacement of the Edwards Freedom Park bathrooms. The bathrooms will need to be replumbed or replaced within the next five years.

Due to high temperatures and a lack of snow, the seasonal outdoor ice rink did not open to the public during the 2025–26 season. Staff is hopeful for a more typical winter season in 2026–27. The rink's primary volunteers are returning, which will help maintain this valuable community amenity.

2027 Goals and Budget Highlights

Begin planning Phase 3 renovation of the EFH, which will include a fitness center option. Finalize the agreement and contract with Eagle County for Edwards Freedom Park and begin discussions about a possible renovation of the bathroom building.

Work with sports and active older adults' teams to expand youth and adult programming within the facility, including more active older adult classes and an adult pickleball and cornhole league.

Programs 2026 Successes and Challenges

Successes

The District had a successful year in Edwards, continuing to offer a variety of programs and opportunities for community members of all ages. The Outdoor Recreation team served 344 participants through camps and programs, including rock climbing, workshops and other recreational activities. Rec Kids has had 972 registrations so far this year, while Active Older Adults (AOA) programs had 118 registrations in workshops and other registration-based activities. Staff also hosted the Healthy Aging Expo in May, in partnership with Vail Health and Eagle County Healthy Aging, and Active Aging Week in both Edwards and Gypsum. These events provided great opportunities to connect older adults with resources, activities and

services available throughout the community. We offered 10 sports camps in partnership with Skyhawks, Challenger Sports and NOD Basketball, while youth sports programs served 653 participants. Adult indoor soccer remained popular, with 23 teams participating across two seasons. Gymnastics also saw strong participation, with 3,760 registrations year to date and 12 summer camps serving 267 participants. Overall, the District saw continued success across many programs and strengthened partnerships that provide a wide range of recreational opportunities for the Edwards community.

Challenges

While we had many successes in Edwards, we also faced challenges that helped us identify areas where we need to adjust our approach. One ongoing challenge has been determining which types of Active Older Adult programming the community wants and, more importantly, which programs will maintain consistent participation beyond our popular pickleball clinics. We have tried different offerings, but finding programs participants will keep attending has been difficult. Youth sports registration numbers were also lower than we would like, and we need to keep monitoring participation trends, program offerings and how we reach families in the Edwards area. Rec Kids experienced lower registration numbers during school breaks, along with staffing challenges, as many of our part-time staff return to college during those times. As with all of our program areas, we are continually working to improve communication and the delivery of services based on feedback from participants and staff. We recognize that not every program or process will work perfectly, and we want to remain open to adjusting when needed.

2027 Goals and Budget Highlights

Edwards has some exciting opportunities coming in 2027, particularly with new programs and the ability to expand some of our current offerings. Our new climbing wall will let us introduce new climbing programs and create more opportunities for participants of different ages and abilities. In Gymnastics, our new coordinator will expand our class offerings, including additional ninja-style classes and more opportunities specifically designed for teens. We also want to build on pickleball's popularity by introducing an adult pickleball league, giving adults another opportunity to participate in organized recreation. Rec Kids will also be a focus as we review how we market our weekly themes, activities, and special guests to families, and bring back field trips to make the program more engaging and provide additional experiences for participants.

Beyond adding new programs, we want to evaluate what we currently offer and ensure we use our staff time, space, and resources effectively. This includes being mindful of budgets, monitoring participation, and being willing to change programs that may not be meeting expectations. We also want to keep encouraging feedback from both staff and participants so we can better understand what is working and where we need to improve. In 2027, we will focus on trying new things, strengthening the programs that are doing well and making thoughtful decisions that allow us to continue meeting the needs of the Edwards community.

Combined Revenues and Expenses

Budget by revenue categories with prior years data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD October	Proposed Budget
Revenue	$671,428	$758,214	$698,888	$614,017	$659,849	$529,741	$723,664
Expenses	$689,230	$786,170	$881,444	$952,858	$1,066,239	$859,684	$1,192,544
Net Subsidy	($17,803)	($27,956)	($182,556)	($338,841)	($406,390)	($329,943)	($468,880)
% Cost Recovery	97%	96%	79%	64%	62%	62%	61%

Outdoor Recreation Budget

The Outdoor Recreation department is managed by the Outdoor Recreation Supervisor, Outdoor Recreation Coordinator, and seasonal and part-time staff.

Chief Purpose

The Outdoor Recreation (OR) department was formed in 2018 to provide affordable outdoor recreation opportunities to the underserved in the District's community. Since then, OR has given many kids and adults their first outdoor recreation experience. It began in partnership with SOS Outreach, with a shared full-time supervisor. Now, OR has two full-time staff members and more than 15 part-time seasonal staff, funded entirely by the District. OR provides programs such as overnight monument trips, mountain bike camps, day camps and other overnight camps that connect the participants to the outdoors. OR also provides access to outdoor gear at an affordable price through the mobile gear library that was established in 2023.

2026 Successes and Challenges

Successes

The Outdoor Recreation (OR) team had a successful year across Eagle, Gypsum and Edwards, continuing to provide a variety of camps, classes and experiences for participants of different ages and interests. In Eagle, OR ran 17 outdoor recreation camps serving 185 kids. In Gypsum, camps and programs, including rock climbing, babysitter training and workshops, served 481 participants. Edwards offered a similar variety of camps and programs, serving another 344 participants. Altogether, these programs reached 1,010 participants across the three areas.

This season, 372 students and chaperones participated in the Colorado National Monument program. This program was recognized by the Colorado Parks and Recreation Association with the Columbine Award for Excellence in Programming, which was a great accomplishment for the team and the work they have put into building the program. The Exploremos programs also served 164 participants through family camping, climbing night and ice-skating night, creating additional opportunities for families to try new activities together. Across these offerings, the team continues to create meaningful experiences that help participants build skills, gain confidence, and connect with the outdoors and each other.

Challenges

A challenge has been preparing for the new climbing wall. We completed it during the District's busy season, which didn't give staff enough time to put a clear plan in place for ongoing maintenance, staffing and the day-to-day operations needed to meet expectations. We will need to work through those details to ensure we can operate safely and sustainably. The OR department has also grown significantly over the last few years and is reaching a point where we need an additional year-round full-time staff member to support the programs we already offer and allow continued growth at a manageable pace. We continue to listen to feedback from participants and staff and improve communication and program delivery along the way.

2027 Goals and Budget Highlights

While challenging, the new climbing wall in Edwards presents a great opportunity for OR in 2027. We will focus on establishing the staffing, maintenance and operating procedures needed to run it successfully, while developing new climbing programs for different ages and abilities. We also want to build on the momentum of our camps, Colorado National Monument trips, Exploremos experiences and other skill-based programs, while being thoughtful about what we can realistically take on with our current resources. As the department continues to grow, we will need to evaluate staffing needs to keep offering

new experiences for our community while supporting our staff and maintaining program quality. Staying budget-conscious, open to feedback, and willing to adjust programs and processes as needed will continue to guide our decisions in 2027.

Combined Revenues and Expenses
Budget by revenue and expenses with prior years data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD October	Proposed Budget
Revenue	$124,613	$182,478	$230,483	$238,588	$233,975	$213,349	$254,195
Expenses	$171,940	$301,132	$345,325	$374,296	$402,860	$360,419	$481,591
Net Subsidy	($47,327)	($118,653)	($114,841)	($135,708)	($168,885)	($147,070)	($227,396)
% Cost Recovery	72%	61%	67%	64%	58%	59%	53%

Conservation Trust Fund (CTF) Budget

CTF dollars are provided through the Colorado Lottery, and funds can be used for capital improvements or maintenance for recreational purposes on an outdoor public site. The CTF Area includes Dotsero Park, Eagle Sports Complex, Freedom Park Sports Complex and McCoy Park. The Maintenance Supervisor, Maintenance Coordinator, two Maintenance Technicians, and part-time seasonal staff manage all outdoor recreation space.

Chief Purpose

The CTF Area consists of operational management of 24 acres of programmable space at the Dotsero Park, Eagle Sports Complex, Freedom Park Sports Complex, and McCoy Park. Eagle County owns the land at the Eagle Sports Complex and Freedom Park locations, and both are managed/operated by Mountain Recreation as outlined in an Intergovernmental Agreement.

In 2018, Mountain Recreation was awarded a grant to build a Kaboom playground at the Dotsero trailer park. Before that, the neighborhood had no place to recreate. A group of local volunteers, with financial support from Mountain Recreation, manages McCoy Park in Bond. This facility offers a small playground feature, picnic shelter and gymkhana equestrian arena.

The Freedom Park amenities include a skatepark, splash pad, picnic shelter, two baseball/softball fields with turf infields and natural grass outfields, three natural grass soccer fields and one artificial turf soccer field. Eagle Sport Complex amenities include two baseball/softball fields with turf infields and grass outfields, one turf baseball field and one multipurpose field with artificial turf.

2026 Successes and Challenges

Successes

Staff with the Sports and Athletics department produced and administered six user group agreements with local non-profit youth organizations. Many of these groups hosted their annual tournaments at the Eagle, Edwards and Gypsum sports complexes.

2026 capital improvements included new LED sports lighting and artificial turf on the East and West playing fields at the Eagle Sports Complex. The final shade pavilion enhancements at Wildcat Park were completed, including running electricity to the structure. Parks and maintenance staff purchased a Turf Tank system to use when painting lines at all three outdoor facilities. This machine is operated by satellite and reduces staffing time and paint usage while providing more accurate field lines. The Turf Tank is leased annually and will remain in future budgets.

The District provided 36 racks of pork ribs for the annual rib cook-off during the last Equestrian Gymkhana event in September in the Bond community. The event raised $1,600, which event organizers donated to the Navy Seals Foundation.

Challenges

In response to comments from local sports clubs who utilize our Sports Complexes, staff created a Natural Turf Recovery Plan that promotes seasonal recovery after spring and summer. During each recovery period, staff will aerate, fertilize, overseed, top-dress, and resod in certain areas as needed. Local sports clubs appreciated the extra work to keep all playing surfaces in excellent condition.

2027 Budget Highlights

An increase in revenue of $6,678 is due to the implementation of a $35/hr. field rental for local sports clubs/organizations.

Staff will oversee $506,600 in capital projects at the Eagle Sports Complex, Freedom Park, McCoy Wildcat Park and the Dotsero KABOOM! Park. Projects include replacing the irrigation ditch holding tank, new scoreboards and new fencing at the ESC. Projects also include an irrigation clock replacement, playground mulch and a new trash enclosure at Freedom Park. The team is also planning a new playground structure and picnic tables in McCoy, plus new mulch at the Dotsero playground.

While not budgeted, staff will begin to plan and work with Eagle County School District and the Town of Gypsum to ensure the multipurpose turf surface at the Gypsum Sports Complex is safe and playable.

Combined Revenues and Expenses

Budget by revenue categories with prior years data (without Capital)

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD October	Proposed Budget
Revenue	$334,781	$320,042	$289,096	$284,766	$309,705	$264,287	$316,383
Expenses	$246,567	$306,095	$380,673	$368,811	$436,450	$376,937	$494,427
Net Subsidy	$88,214	$13,947	($91,577)	($84,045)	($126,745)	($112,650)	($178,044)
% Cost Recovery	136%	105%	76%	77%	71%	70%	64%

Capital Project Fund (CPF) Budget

In Fiscal Year 2024, the District created a new CPF. This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Chief Purpose

The District is committed to focusing on long-term sustainability and ensuring a high level of service for its citizens well into the future. As part of this commitment, we are dedicated to improving our facilities by prioritizing significant repairs and replacements. In 2024, the Board approved transferring at least $500,000 annually from the general fund to the capital project fund to support these efforts. This capital funding positions the District to enhance existing facilities and potentially add new ones. This proactive approach ensures the District remains responsive to community needs while maintaining the infrastructure necessary for continued growth and service excellence.

2026 Successes and Challenges

Successes

After three years of closure, the Eagle Outdoor Pool opened for the second summer on May 29 with a Splash into Summer School's Out Bash. Great Outdoors Colorado (GOCO) attended and presented the District and the Town of Eagle with an award for the successful grant application that helped fund the facility. The Eagle Outdoor Pool project was officially closed with the Town of Eagle and the various contractors. This included financial reconciliation of the project which resulted in: $250,000 from the Town of Eagle, documented in FY26 as Other Income, was returned to Mountain Recreation as these contingency funds were unused. In addition, the project came under budget by $463,707 (or $231,854 each for Mountain Recreation and the Town and District) and is being used for the second bond payment in November 2026. This resulted in $232,306 savings in the EPIR Pool COP Contribution Fund and overall savings in the Capital Project Fund.

The Edwards Field House completed renovations that expanded court and climbing opportunities within the facility, increasing visitation and use. A new maple wood court surface was installed for two youth and one full basketball court, three pickleball courts and two volleyball courts. The gymnastics area was also expanded with two Ninja courses.

Additional capital-funded projects include replacing three sloped asphalt roof areas, upgrading the cardio equipment at the Gypsum Recreation Center, improving the entrance at the Edwards Field House and upgrading HVAC software, and relocating the ice rink's chiller at the Eagle Pool and Ice Rink.

Staff facilitated enhancements to the Eagle Sports Complex, which included state-of-the-art LED sports lighting and new artificial infield turf on the East and West ballfields. These projects totaled $650,000, which came in $250,000 under budget.

The District installed eight 10' x 10' and one 15' x 20' shade structures at the Eagle pool. These new shade structures encompass the entire south side of the pool deck. This was a shared capital project with the Town of Eagle.

Challenges

The biggest challenge in 2026 was working with the FAA to approve installing lights at the Eagle Sports Complex. Although the infrastructure has been set for 30 years, and new poles were not installed, it took a

lot of work to get approval. The permitting approval with the Town of Eagle proved to be a timely process because of all the steps associated with government processing. In the end, all projects were completed and staff learned something new.

2027 Goals and Budget Highlights

A total of $1,462,166 in capital expenditures is budgeted for the Capital Project Fund in FY27. Additionally, the capital contribution for the Gypsum Recreation Center has increased from $375,000 to $575,000 perform critical repairs and replacements as outlined in the reserve study. The capital contribution for the Eagle Pool and Ice Rink has increased from $150,000 to $165,000 to fulfill capital needs and create a surplus in the shared account.

Combined Revenues and Expenses

Budget by revenue categories with prior years' data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD October	Proposed Budget
Transfer in			$1,650,600	$1,500,000	$1,303,180	$954,975	$1,462,166
Expenses	$186,372	$307,009	$2,475,103	$1,742,122	$1,303,180	$954,975	$1,462,166
Beginning Fund balance	-	-	$3,000,000	$2,205,497	$1,963,375	$1,963,375	$1,963,375
Ending Fund balance	-	-	$2,205,497	$1,963,375	$1,963,375	$1,963,375	$1,963,375

Capital Improvement	2026	2027	2028	2029	2030	2031
Gypsum Recreation Center						
Remove and replace community room wall divider	$12,000					
Replace portion of lobby furniture	$9,000					
Replace Mr Steam unit	$25,246					
Replace cardio equipment 20% / year	$68,851					
Remove and replace splash play feature	$75,000					
Remove and replace asphalt roofs	$425,000					
Remove and replace foam blocks	$28,000					
Prep and stain facia	$6,000					
Prep and stain facia		$5,938				
Replace exhaust fans		$14,252				
Remove and replace bars and beams - Remove Beams		$41,569				
Replace cardio equipment 20% / year		$73,000				
Replace pool maintenance critical repair parts		$9,125				
Remove and replace pool HRU		**$1,000,000**	**$1,000,000**			
Duct cleaning - Skyline Mechanical		$19,000				
Outdoor Childwatch Play Area		$40,000				
GC Pool Furniture		$10,000				
GC Pool New Fence		$25,000				
Replace Mr. Steam unit			$25,246			
Replace cardio equipment 20% / year			$73,555			
Remove and replace pool heat exchangers x2			$94,241			
New Spray Features and Replaster GRC pool			$300,000			
Spa Renovation			$100,000			
Prep and paint non pool areas				$32,898		
Replace spin room flooring				$42,110		
Replace exhaust fans				$19,739		
Replace 25HP centrifugal pump Griswald				$47,374		
Replace cardio equipment 20% / year				$78,956		
Replace pool maintenance critical repair parts				$9,869		
Remove and replace spa filters				$12,000		
Duct cleaning - Skyline Mechanical				$19,000		
Repair flashing					$17,107	
Remodel Locker Rooms					$684,285	
Remodel restrooms					$68,428	
Remove and replace a portion of furniture					$10,264	
Duct cleaning					$20,529	
Remove and replace Amtrol expansion tank					$8,896	
Remove and replace Larrs boiler					$75,271	
Remove and replace TRANE RTU-1 Unit 30 Ton					$105,334	
Remove and replace TRANE RTU-2 Unit 50 Ton					$131,680	
Remove and replace TRANE RTU-3 Unit 20 Ton					$79,008	
Remove and replace TRANE RTU-4 Unit 15 Ton					$72,424	
Remove and replace TRANE RTU-5 Unit 7.5 Ton					$52,672	
Remove and replace Pool UV system bulbs					$4,106	
Remove and replace water softener					$24,634	
Replace leisure pool pump motor					$16,423	
Remove and replace music components					$13,686	
Replace gym divider curtain					$22,174	
Paint pool and locker rooms					$78,000	
Replace ADA aquatic lift						$24,585
Remove and replace interior lighting						$71,166
Remove and replace exhaust fans						$14,233
Remove and replace pool heat exchangers						$21,350
Replace 20HP centrifugal pump Griswald						$48,393
Replace cardio equipment 20%/year						$85,399
Replace pool maintenance critical repair parts						$11,102
Replace running track surface						$44,349
Replace Lochinvar hot water storage tank						$60,949
Remove and replace leisure pool filters						$88,697
Duct Cleaning						$19,000
SUBTOTAL - GRC	**$649,097**	**$1,237,884**	**$1,593,042**	**$261,946**	**$1,484,921**	**$489,223**
SUBTOTAL - MR Portion (50%)	**$324,549**	**$618,942**	**$796,521**	**$130,973**	**$742,461**	**$244,612**
Suggested Capital Contribution - MR & TOG - Each		**$575,000**	**$675,000**	**$425,000**	**$450,000**	**$300,000**
Expeected Bank Account Balance	**$364,000**	**$276,116**	**$33,074**	**$621,128**	**$36,207**	**$146,984**

Capital Improvement	2026	2027	2028	2029	2030	2031
EPIR						
Interior paint and prep	$14,038					
Replace P-7 centrifugal pump / boiler room	$11,016					
Maintain ammonia compressors #1 and #3	$16,065					
Replace chiller package	$9,180					
Replace propylene glycol	$13,770					
Replace compressor motors 2 & 3	$11,475					
Replace compressor oil coolers 1 & 2	$5,738					
Additional Shade	$60,000					
New restroom countertops x4		$40,000				
Replace chiller package / pumps		$9,501				
Replace condensing unit / Air Conditioner		$21,378				
Replace jacket cooling system for rink mechanical		$5,938				
Replace rink oil floats		$3,563				
Replace hydronic unit heaters / Zam room		$16,628				
Repair roof / gutters		$5,500				
Repair dasher boards / glass		$6,000				
Landscaping		$50,000				
Drainage on back side of building		$200,000				
Concept Design - Second Sheet of Ice		$75,000				
General paint and prep			$14,751			
HVAC controls			$40,490			
Overhaul compressor #1			$63,266			
Replace chiller package / motors			$10,123			
Replace dehumidification condensor pump			$6,146			
Replace Hockey bench and wall panel			$15,184			
Remodel locker rooms and floors					$292,000	
Replace skate sharpener			$5,000			
New Zamboni		$125,000	$125,000			
Replace Fan Coils			$55,081			
Maintain landscaping				$6,580		
Stain exterior wood posts				$4,606		
Replace lobby and rink rubber flooring				$150,000		
Maintain ammonia compressors 1 and 3				$18,423		
Replace condenser pump package				$15,000		
Replace ice edger				$9,212		
Replace player bench and scorer booth flooring				$6,580		
Repair dasher boards / glass				$3,948		
Centrifugal pump in boiler room				$6,580		
remove and replace bathroom exhaust fans				$7,000		
Remove and replace modular air fan coils (6)				$55,000		
Remove and replace rink relief valves				$10,000		
Maintain landscaping					$6,843	
Repair roof / gutters					$6,159	
General paint and prep					$16,423	
Ammonia / gas ventilation					$4,106	
Maintain ammonia compressors (2&4)					$19,160	
Overhaul ammonia compressor #2					$68,428	
Remove and replace CO monitor					$2,053	
Remove and replace chiller components / pumps					$10,949	
Remove and replace compressor motors (2,3)					$13,686	
Remove and replace compressor oil coolers (1,2)					$6,843	
Replace (P-3) centrifugal pump Grundfos / mechanical room					$10,949	
Replace Scoreboards					$12,000	
Replace gutters						$3,558
Remove and replace ammonia alarm						$2,135
Remove and replace chiller package / pumps and motors						$11,386
Remove and replace pool heater pump						$7,117
Remove and replace oil floats						$4,270
Remove and replace pool valves						$9,252
Replace (P-4) centrifugal pump Grundfos / mechanical room						$7,828
Repair dasher board						$4,270
Compressor overhaul #3						$68,000
Sub-Total - EPIR	**$141,282**	**$558,508**	**$335,041**	**$292,929**	**$469,599**	**$117,816**
SUBTOTAL - MR Portion (50%)	**$70,641**	**$279,254**	**$167,521**	**$146,465**	**$234,800**	**$58,908**
Suggested Capital Contribution - MR & TOE - Each		**$165,000**	**$165,000**	**$165,000**	**$165,000**	**$165,000**
Expected Bank Account Balance	**$251,605**	**$23,097**	**$18,056**	**$55,127**	**-$84,472**	**$127,712**

Capital Improvement	2026	2027	2028	2029	2030	2031
Edwards Field House						
Replace dasher board hardware	$6,000					
West Side Entry Enhancement	$40,000					
Hot Water Heater	$10,000					
Trane HVAC Software	$31,000					
Awning Repair Front Entry	$12,500					
Seal coat, patch and crack fill	$7,813					
Replace gutters		$6,532				
Replace gymnastics floor - check amount		$5,245				
Replace bars and beams - Completed Beams; Remove		$38,933				
Phase 3 concept design		$100,000				
Front Entrance Landscaping		$75,000				
Re-paint or re-coat Roof			$284,697			
Remove and replace defibrillators (AEDs)			$10,755			
Replace fire panel			$32,266			
Remove and replace netting			$10,123			
Seal coat, patch and crack fill			$7,813			
Phase 3 Renovation Project			$2,400,000			
Remove and replace concrete sidewalk				$20,726		
Exterior doors, and hardware				$32,898		
Remove and replace fluorescent lighting				$42,110		
Remove and replace VAV units				$76,982		
Remove and replace electric heaters				$18,423		
Remove and replace infared heaters				$71,060		
Remove and replace large fans				$26,319		
Remove and replace solar panels				$72,376		
Remove and replace wiring, controls, inverters				$31,582		
LED Lighting Retrofit				$75,000		
Replace dasher boards / glass					$4,106	
Replace gymnastics floor					$6,159	
Replace climbing ropes, hardware, pads					$21,213	
Patch turf seam					$10,264	
Seal coat, patch and crack fill						$8,789
Remove and replace dasher boards						$4,270
Sub-Total - EFH	**$107,313**	**$225,710**	**$2,745,654**	**$467,476**	**$41,742**	**$13,059**

Capital Improvement	2026	2027	2028	2029	2030	2031
CTF - Eagle Sports Complex						
East / West LED Lighting	$500,000					
Replace East / West Turf Infields	$400,000					
Seal coat, patch, crack fill		$20,000				
Replace ditch holding tank - irrigation		$100,000				
Replace scoreboards		$25,000				
Remove and replace softball field fencing		$140,000				
Shade structures / bleachers			$50,000			
New asphalt sidewalks			$150,000			
Restripe parking lot					$30,000	
Sub-Total - CTF - ESC	**$900,000**	**$285,000**	**$200,000**	**$0**	**$30,000**	**$0**
CTF - Freedom Park						
New Trash Enclosure		$15,000				
Playground repairs		$5,000				
Natural grass repairs		$0				
Replace irrigation clocks (5)		$25,000				
Playground mulch		$28,000				
Skatepark repairs		$10,000				
Bathroom Renovation			$1,000,000			
Natural grass repairs			$20,000			
Platground repairs / mulch				$20,000		
Natural grass repairs				$20,000		
Playground repairs / mulch					$20,000	
Natural Grass repairs					$20,000	
Playground repairs / mulch						20000
Natural grass repairs						20000
Sub-Total - CTF - FP	**$0**	**$83,000**	**$1,020,000**	**$40,000**	**$40,000**	**$20,000**
McCoy Park						
Picnic Tables						
Shade Structure Enhancements - Not in Capital 2026	**$10,000**					
New Playground		$100,000				
New Picnic Tables		$9,600				
New announcer booth					$25,000	
Sub-Total	**$10,000**	**$109,600**	**$0**	**$0**	**$25,000**	**$0**
DOTSERO						
Soccer Field		$0				
Playground Mulch		$14,000				
Picnic tables			$7,000			
Soccer Field Improvements			$100,000			
Sub-Total	**$0**	**$14,000**	**$107,000**	**$0**	**$0**	**$0**

Capital Project Fund (GRC / EPIR / EHF)	**$897,692**	**$2,022,102**	**$4,673,737**	**$1,022,351**	**$1,996,262**	**$620,098**
CTF Capital (FP / ESC / McCoy / Dotsero)	**$910,000**	**$491,600**	**$1,220,000**	**$40,000**	**$95,000**	**$20,000**
TOTAL	**$1,807,692**	**$2,513,702**	**$5,893,737**	**$1,062,351**	**$2,091,262**	**$640,098**

APPENDIX

2027 MOUNTAIN RECREATION PAY RANGES - DRAFT

FULL-TIME

2027 FULL-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 100 - Specialists, Non-Exempt	**$54,468**	**$64,080**	**$76,896**
Aquatics Specialist Lead Maintenance Technician	$26.19	$30.81	$36.97
Salary Grade 110 - Coordinator Non-Exempt/Exempt	**$59,764**	**$70,310**	**$84,372**
Administration Coordinator Facilities Coordinator Recreation Coordinator	$28.73	$33.80	$40.56
Salary Grade 120 - Supervisor, Exempt	**$75,451**	**$88,766**	**$106,519**
Facilities Supervisor Maintenance Supervisor Recreation Supervisor	$36.27	$42.68	$51.21
Salary Grade 130 - Manager, Exempt	**$84,075**	**$98,912**	**$118,694**
Facilities Manager Maintenance Manager Recreation Manager	$40.42	$47.55	$57.06
Salary Grade 140 - Director, Exempt	**$94,924**	**$111,675**	**$134,010**
Finance Director Marketing & Community Engagement Director People & Culture Director	$45.64	$53.69	$64.43
Salary Grade 150 - Superintendent, Exempt	**$102,078**	**$120,092**	**$144,110**
Superintendent Recreation Facilities Superintendent Recreation Programs Deputy Director	$49.08	$57.74	$69.28

2027 MOUNTAIN RECREATION PAY RANGES - DRAFT

PART-TIME & SEASONAL

2027 PART-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 50 - Entry Level, Non-Exempt	**$16.28**	**$20.35**	**$24.42**
Concessions Attendant			
Party Host			
Scorekeeper			
Facility Attendant			
Recreation Attendant			
Outdoor Recreation Instructor-in-Training			
Aquatics Guard-in-Training			
Pool Attendant			
Outdoor Recreation Assistant Overnight Guide			
Outdoor Recreation Lead Overnight Guide			
Salary Grade 60 - Non-Exempt	**$17.32**	**$21.65**	**$25.98**
Housekeeper			
Salary Grade 70 - Non-Exempt	**$18.49**	**$23.11**	**$27.73**
Assistant Swim Coach			
Child Watch Attendant			
Day Camp Counselor			
Front Desk Attendant			
Gymnastics Coach I			
Maintenance Technician			
Program Instructor I			
Salary Grade 80 - Certified Positions	**$19.72**	**$24.65**	**$29.58**
Lifeguard I			
Outdoor Recreation Assistant Program Instructor			
Water Safety Instructor (WSI)			
Salary Grade 90 - Certified Positions	**$21.50**	**$26.87**	**$32.24**
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			
Salary Grade 100 - Lead Positions, Non-Exempt	**$22.34**	**$27.93**	**$33.52**
Day Camp Director			
Head Gymnastics Coach			
Head Lifeguard			
Head Swim Coach			
Ice Rink Maintenance Technician			
Pool Maintenance Technician			
Salary Grade 110 - Coordinator, Non-Exempt	**$25.43**	**$31.79**	**$38.15**
Outdoor Recreation Coordinator (Seasonal)			
Maintenance Coorinator (Seasonal)			
Aquatics Coordinator (Seasonal)			
Day Camp Coordinator (Seasonal)			

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)	NA	$65.00
Ice Skate Instructor	$25.00	$35.00
Fitness Instructor	$25.00	$35.00
Personal Trainer - Certified Only	NA	$27.00
Climbing Instructor - Certified Only (SPI)	NA	$50.00
Climbing Instructor - Indoor	$25.00	$35.00
Dance Instructor	$25.00	$40.00
Lifeguard Instructor/WSI Trainer - Certified Only	NA	$35.00

BOARD MEETING

Meeting Date: October 15, 2026

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

SUBJECT: Facilities and Programs Schedule of Fees Changes - 2027

Staff would like to hear feedback from the board on the proposed changes to the facility and program schedule of fees outlined below. If there is agreement on the proposed changes, staff will use the new rates when preparing the FY27 budget. Then, in November, when the board approves the FY27 budget they will also approve the entire schedule of fees.

BACKGROUND:
Prior to preparing the FY 2027 budget, staff reviewed fees charged for facilities and programs and identified a need to make adjustments to align with the district's increasing cost to provide services and to align with the current market rates for similar services. Below are the recommended changes to the schedule of fees for facilities.

Facility Daily Admissions and Punch Cards – All Facilities

Staff recommend increasing youth, adult, senior, and family daily admissions to incentivize guests to purchase a membership. This daily admission increase is the first since 2024, and 2006 prior to that. Punch cards are reduced by $1 per visit when buying in bulk of either 10 or 20 visits.

Fee Name/Title	2027 Rate	2026 Rate	Comments
Youth Daily Admission	$8	$7	
Adult Daily Admission	$14	$13	1st increase since 2024
Senior Daily Admission	$12	$11	
Family Daily Admission	$38	$35	
20 Punch Card – Youth GRC	$140	$120	$1 less when buying card
20 Punch Card – Adult GRC	$260	$240	
20 Punch Card – Senior GRC	$220	$200	
10 Punch Card – Youth EPIR	$70	$60	
10 Punch Card – Adult EPIR	$130	$120	
10 Punch Card – Senior EPIR	$110	$100	

Eagle Ice Rink Rentals / Drop In Sessions

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

Fee Name/Title	2027 Rate	2026 Rate	2025 Rate	Comments
Prime Time Public	$283	$270	$257	
Non-Prime Time Public	$191	$182	$173	
Prime Time Non-Profit	$266	$254	$242	

Non-Prime Non-Profit	$174	$166	$158	
For Profit Prime	$310	$295	$281	
For Profit AM	$202	$193	$184	
Stick/Puck Child and Adult	$13	$12		
Drop In Hockey	$13	$12		
Freestyle Figure Skate	$16	$15		

Staff recommend a 5% increase to ice time rentals annually.

Eagle Pool Summer Swim Pass

Fee Name/Title	2027 Rate	2026 Rate	2025 Rate	Comments
Youth Summer Pass	$143	$139	$135	
Adult Summer Pass	$212	$206	$200	
Senior Summer Pass	$180	$175	$170	
Family Summer Pass	$370	$360	$350	

Staff recommends a 3% increase to pool passes annually.

GRC Membership Fees

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

2027 Rates	Annual	Monthly	2026 Rates	Annual	Monthly
Youth	$338	$31	Youth	$329	$30
Adult	$758	$69	Adult	$736	$67
Senior	$560	$51	Senior	$544	$49
Couple	$1,097	$100	Couple	$1,065	$97
Senior Couple	$875	$80	Senior Couple	$850	$77
Family	$1,213	$110	Family	$1,178	$107
Adult + 1 Child	$875	$80	Adult + 1 Child	$850	$77

Edwards Fieldhouse

Fee Name/Title	2027 Rate / hr	2026 Rate / hr	Comments
Pickleball Court	$40 hr/$100 (3)	$30 hr/$100 (3)	
Program / Day Camp Room	$35/hr	$25/hr	
Party Rental w/ Turf or Court	$150	$125	
Full Facility Rental	$2,750	$2,500	Same for GRC
Staffing Charge	$47	$45	Same for GRC
Climbing Walls	$100/hr	$60/hr	Same for GRC
Adult Annual Pass	$119	$109	
Senior Annual Pass	$109	$99	
Youth Annual Pass	$99	$89	
Family Annual Pass	$299	N/A	

Eagle Sports Complex / Freedom Park

At the September 2025 meeting, the board approved a $25/hr rental fee for local user groups who have entered into a usage agreement with Mountain Recreation. Increased fees for user

groups will be shared after board direction so clubs can budget accordingly. The proposed numbers below identify both an increase in staffing, as well as rental fees for outside groups.

Fee Name/Title	2027 Rate	2026 Rate
User Group Rental Fee	$30	$25 / hr
Additional Staffing Charge	$47 / hr	$45 / hr
Snow Plow (Staff / Fuel)	$67 / hr	$65 / hr

Programs

The proposed fee adjustments are intended to help offset increasing costs associated with staffing, equipment, supplies, and program activities. Several of the recommended changes also align fees with the progression of certification levels—from Junior Lifeguard to Lifeguard to Lifeguard Instructor—creating a more consistent and streamlined fee structure that reflects the increasing level of training and certification.

Fee Name/Title	2027 Rate	2026 Rate	Comments
Group Swim Lessons	$96	$60-$80	Move to a structured 8-lesson session which breaks down to $12 per class.
Private and Semi-Private Lessons	$35/30 minutes	$68 -$220	Have a set rate of $35 per 30 minutes, per child
Swim Team	$14 per hour	$12.50 per practice	Move to a per-hour rate to account for the 1.5-hour practices of higher levels.
Lifeguard Certification	$150	$200	
Junior Lifeguard Class	$120	$115	
Rec Kids Daily	$55/$60	$50	
Rec Kids Weekly	$240/$250	$215	
Rec Kids Half Day	$40	$35	

POLICY ISSUE: Non-profit, 501c3 organizations will need to provide proof of charitable status. An organization which deems itself "nonprofit" will not be honored the "nonprofit" rate without confirmation of IRS 501c3 designation.

FINANCIAL CONSIDERATIONS: This does not impact any budgetary expenses, but does ensure that the District's expenses are covered, and appropriate increases have been put in place to offset rising employee wages and operational costs. The adjustment of facility fees will ensure higher district-generated revenues and a higher return to the general fund balance. The FY 2027 Budget will be built with the proposed fees included.

☐ Budgeted item

Line item:
Amount:

☐ Non-Budgeted item
Line item:
Amount:

☐ Not applicable

062 County Tax entity code DOLA LGID/SID 19039

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners[1] of Eagle County , Colorado.

On behalf of the Mountain Recreation Metropolitan District
(taxing entity)[A]

the Board of Directors
(governing body)[B]

of the Mountain Recreation Metropolitan District
(local government)[C]

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 1,389,942,930
(Gross[D] assessed valuation, Line 2 of the Certification of Valuation From DLG 57[E])

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ 1,389,942,930
(NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: *11/18/2026* for budget/fiscal year *2027* .
(not later than Dec 15)

	PURPOSE (see end notes for definitions and examples)	**LEVY**[2]		**REVENUE**[2]
1.	General Operating Expenses[H]	3.650	mills	$ 5,073,291.69
2.	**<Minus>** Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]		mills	$ -
	SUBTOTAL FOR GENERAL OPERATING:	3.650	**mills**	$ 5,073,291.69
3.	General Obligation Bonds and Interest[J]	0.000	mills	$ -
4.	Contractual Obligations[K]	0.000	mills	$ -
5.	Capital Expenditures[L]	0.000	mills	$ -
6.	Refunds/Abatements[M]	0.000	mills	$ -
7.	Other[N] (specify):	0.000	mills	$ -
		0.000	mills	$ -
	TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	3.650	**mills**	$ 5,073,291.69

Contact person: (print) Karen Murphy
Daytime phone: (970) 688-7328
Signed:
Title: Finance Manager

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S. with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203. Questions? Call DLG (303) 864-7720.

[1] If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

[2] Levies must be rounded to three decimal places and revenue must be calculated from the total *NET assessed valuation* (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

TO ADOPT 2027 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2027 AND ENDING ON THE LAST DAY OF DECEMBER 2027.

WHEREAS, the Board of Directors of the Mountain Recreation Metropolitan District has appointed a budget committee to prepare and submit a proposed 2027 budget at the proper time; and

WHEAREAS, such committee has submitted a proposed budget to this governing body at the proper time, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on November 18, 2026, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Mountain Recreation Metropolitan District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be certified by any officer, the District Administrator, or the Accountant of the District and made a part of the public records of the District.

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TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2027, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2027 BUDGET YEAR.

WHEREAS, the Board of Directors of the Mountain Recreation Metropolitan District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 18, 2026, and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses debt service expenditure and capital expenditure purposes from property tax revenue is $5,073,291 and;

WHEREAS, the Mountain Recreation Metropolitan District finds that it is required to temporarily lower the general operating mill levy to render a refund for $0.00, and;

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue approved by voters or at public hearing is $0.00, and;

WHEREAS, the 2026 valuation for assessment for the Mountain Recreation Metropolitan District, as certified by the County Assessor is $1,389,942,930,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO:

Section 1. That for the purposes of meeting all general operating expenses of the Mountain Recreation Metropolitan District during the 2027 budget year, there is hereby levied a tax of 3.650 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2026.

Section 2. That for the purpose of meeting all capital expenditures of the Mountain Recreation Metropolitan District during the 2027 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2026.

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TO SET MILL LEVIES (CONTINUED)

Section 3. That for the purpose of meeting all payments for bonds and interest of the Mountain Recreation Metropolitan District during the 2027 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2026.

Section 4. That any officer, the District Administrator or the Accountant is hereby authorized and directed to either immediately certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Mountain Recreation Metropolitan District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Mountain Recreation Metropolitan District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

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TO APPROPRIATE SUMS OF MONEY
(PURSUANT TO SECTION 29-1-108, C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2027 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 18, 2026, and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal or greater to the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenues of each fund to each fund, for the purposes stated:

GENERAL FUND:	
Operating Expenditures	$7,567,988
Transfer to CPF Fund	670,699
Transfer to CTF Fund	1,462,166
TOTAL GENERAL FUND:	$9,700,853
CONSERVATION TRUST FUND:	
Conservation Trust Fund Operating Expenditures	$494,427
Conservation Trust Fund Capital Expenditures	506,600
TOTAL CONSERVATION TRUST FUND	$1,001,027

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TO ADOPT 2026 BUDGET, SET MILL LEVIES AND APPROPRIATE SUMS OF MONEY (CONTINUED)

CAPITAL PROJECT FUND:	
Capital Project Expenditures	$1,462,166
TOTAL CAPITAL PROJECT FUND:	$1,462,166

The above resolutions to adopt the 2027 budget, set the mill levies and to appropriate sums of money were adopted this 18th day of November 2026.

By: _____

Title: Board President

Attest: _____

Title: Board Treasurer

BOARD MEETING ACTION REPORT

Meeting Date: November 18, 2026

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Financial Summary – October 2026

RECOMMENDED ACTION: For information and discussion.

District Financial Summary:

October 2026 Financial Statements:

District operating expenditures (General Fund) year to date as of October 2026 are favorable to budget by $202,251. YTD expenditure represents 81% of the operating budget. The 2026 Forecast shows General Fund expenses under budget at year end. Capital expenditures year to date total $1,408,301 and represent 62% of the 2026 capital budget. The 2026 Forecast projects Capital Expenditures to be under budget by about $591k due to cost savings and a reduction in debt service required for EPIR.

General Fund Revenues to date show favorable to budget by $225,213 and represent approximately 95% of the revenues projected for the entire year's budget. It should be noted that the Town of Eagle payment (related to Eagle Pool and Ice Rink cost savings) of $250k is included in Other Income.

Cost Center Financial Summaries:

The **CTF** cost center's year-to-date revenue as of October 2026 shows the first three quarters CTF State Distribution from lottery funds, which is $6k lower than budget. Field rental revenue is on pace with expectations.

In comparison to the FY 2026 annual budget:

Revenues are at 85%	$264,287 received of $309,705 projected.
Expenditures are at 86%	$376,937 spent of $436,450 budgeted.

*Expenditures do not include capital projects.

The **Eagle Area**'s year-to-date revenue is unfavorable to budget by $52k, some as a result due to timing (Facility Rentals); however, Rec Kids, Aquatics, Youth Sports and Memberships (season passes) are lower than planned, while Concessions, Adult Sports and Daily Passes are higher than planned. Expenditure is favorable to budget by $72k.

In comparison to the FY 2026 annual budget:

Revenues are at 80%	$739,292 received of $924,246 projected.
Expenditures are at 81%	$1,272,917 spent of $1,568,774 budgeted.

The **Gypsum Area's** year-to-date revenue is under budget by $36k, due to Aquatics and Fitness lower than planned. Expenditure is favorable to budget by $49k.

In comparison to the FY 2026 annual budget:

Revenues are at 81%	$1,449,927 received of $1,779,208 projected.
Expenditures are at 81%	$1,893,600 spent of $2,327,768 budgeted.

The **Edwards Area's** year-to-date revenue is favorable to the budget by $6k and expenditure is favorable to budget by $27k.

In comparison to the FY 2026 annual budget:

Revenues are at 80%	$529,741 received of $659,849 projected.
Expenditures are at 81%	$859,684 spent of $1,066,239 budgeted.

Outdoor Recreation's year-to-date revenue is unfavorable to budget by $19k, due to Sports Camps lower than plan; however, Monument is exceeding plan. Expenditures are unfavorable to budget by $4k.

In comparison to the FY 2026 annual budget:

Revenues are at 91%	$213,349 received of $233,975 projected.
Expenditures are at 89%	$360,419 spent of $402,860 budgeted.

ATTACHMENTS: None

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2025 General Fund	CTF	CPF	Long term Assets/Liab	Total	October 31, 2026 General Fund	CTF	CPF	Long term Assets/Liab	Total
Alpine Checking - 0.02%	17,060	13,946	-	-	31,006	227,859	13,946	-	-	241,805
CSIP - CSIP Liquid 3.74%	2,362,723	-	1,963,375	-	4,326,098	2,992,176	-	1,963,375	-	4,955,551
Alpine MM - 3.40%	213,590	-	-	-	213,590	224,819	-	-	-	224,819
First Bank Time deposit account 3.15% 2/11/27	111,204	-	-	-	111,204	111,204	-	-	-	111,204
Petty cash	700	-	-	-	700	700	-	-	-	700
MBS Cash	9,144	-	-	-	9,144	7,502	-	-	-	7,502
Accrued interest	3,320	-	-	-	3,320	3,320	-	-	-	3,320
City Fed CR UN 3.95% 01/12/29	248,161	-	-	-	248,161	248,161	-	-	-	248,161
Rockland Fed CR UN 4.35% 12/29/28	250,954	-	-	-	250,954	250,954	-	-	-	250,954
Morgan Stanley NA 1/9% 1/30/25	-	-	-	-	-	-	-	-	-	-
Merrick Bank CD 1.15% 11/30/26	234,749	-	-	-	234,749	234,749	-	-	-	234,749
Live Oak Bank 1.2% 12/10/2026	234,708	-	-	-	234,708	234,708	-	-	-	234,708
St Bk of India CD 1.1% 12/10/25	-	-	-	-	-	-	-	-	-	-
Savannah 4.10% 12/29/2027	246,860	-	-	-	246,860	246,860	-	-	-	246,860
Alliant CR UN 4.85% 12/30/27	250,392	-	-	-	250,392	250,392	-	-	-	250,392
Dort Finl CD 4.25% 2/10/28	247,675	-	-	-	247,675	247,675	-	-	-	247,675
Alaska CU 4.60% 3/8/28	249,520	-	-	-	249,520	249,520	-	-	-	249,520
First Western Trust CD 3.93% 12/22/26	250,000	-	-	-	250,000	250,000				250,000
St Bk of India CD 4.60% 9/16/30	-	-	-	-	-	244,000				244,000
Cap One CD 4.50% 9/26/30	-	-	-	-	-	244,000				244,000
Credit Card Receivables	9,387	-	-	-	9,387	15,598	-	-	-	15,598
Deposit Reconciliation account	44,507	-	-	-	44,507	30,103	-	-	-	30,103
Total cash	**4,984,655**	**13,946**	**1,963,375**	**-**	**6,961,976**	**6,314,300**	**13,946**	**1,963,375**	**-**	**8,291,622**
Due from TOG	232,976				232,976	221,836				221,836
Due From County Treasurer	21,385				21,385	-				-
Accounts Receivable	48,227				48,227	138,139				138,139
Property Tax Receivable	4,996,484				4,996,484	40,410				40,410
Prepaid Expenses	131,435				131,435	-				-
Contribution Receivable	416,683				416,683	(0)				(0)
Lease Receivable - NPV	163,939				163,939	163,939				163,939
Right to use leased assets, net				686	686				686	686
Fixed Assets				22,713,848	22,713,848				22,713,848	22,713,848
Accumulated Depreciation				(8,980,459)	(8,980,459)				(8,980,459)	(8,980,459)
Total Assets	**10,762,808**	**13,946**	**1,963,375**	**13,734,076**	**26,474,205**	**6,878,625**	**13,946**	**1,963,375**	**13,734,076**	**22,590,022**

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2025 General Fund	CTF	CPF	Long term Assets/Liab	Total	October 31, 2026 General Fund	CTF	CPF	Long term Assets/Liab	Total
Accounts Payable	264,933				264,933	119,670				119,670
Gift card liabilities / Unapplied Credit	4,001				4,001	2,219				2,219
Payroll Liabilities	93,432				93,432	96,237				96,237
401A (SS Replacement)	-				-	(2,353)				(2,353)
457 Retirement	(0)				(0)	26,457				26,457
HSA ER contributions	-				-	7,089				7,089
Deferred Revenue	175,117				175,117	142,412				142,412
Compensated Absences				160,193	160,193				160,193	160,193
Lease obligations - NPV		-	-	686	686		-	-	686	686
Total Liabilities	**537,483**	**-**	**-**	**160,880**	**698,363**	**391,731**	**-**	**-**	**160,880**	**552,611**
Deferred property taxes revenue	4,996,484			-	4,996,484	40,410			-	40,410
Deferred Inflows - related to leases	156,509				156,509	156,509				156,509
Total Deferred Inflow of Resources	**5,152,993**	**-**	**-**	**-**	**5,152,993**	**196,919**	**-**	**-**	**-**	**196,919**
Invested in Fixed Assets, net of related debt	-			13,733,389	13,733,389				13,733,389	13,733,389
Net Assets - Restricted TABOR	251,000				251,000	229,510				229,510
Net Assets - Restricted CPF			1,963,375		1,963,375			1,963,375		1,963,375
Net Assets - Restricted CTF		13,946			13,946		13,946			13,946
Net Assets - Restricted Capital and Op Reserve	1,500,683				1,500,683	1,683,070				1,683,070
Net Assets - Unrestricted	3,320,649			(160,193)	3,160,456	4,377,395			(160,193)	4,217,201
Total Equity	**5,072,332**	**13,946**	**1,963,375**	**13,573,196**	**20,622,849**	**6,289,974**	**13,946**	**1,963,375**	**13,573,196**	**21,840,492**
Total Liabilities, Deferred Inflows and Net Assets	**10,762,808**	**13,946**	**1,963,375**	**13,734,076**	**26,474,205**	**6,878,625**	**13,946**	**1,963,375**	**13,734,076**	**22,590,022**

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

	2025	2026	2026 YTD as of 10.31.26		Variance	2026 Current Month		Variance
Revenue	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
Assessed Valuation	**1,274,974,850**	**1,368,899,690**						
Mill Levy	**3.650**	**3.650**						
Mill Levy credit	**0.000**	**0.000**						
Property taxes	4,625,992	4,996,484	4,946,519	4,956,074	9,555	49,965	11,849	(38,116)
Specific ownership taxes	231,063	224,842	187,293	160,607	(26,686)	18,729	17,350	(1,380)
Property tax penalties and Interest	9,154	5,000	4,165	7,288	3,123	417	527	110
Eagle Area	871,494	924,246	791,911	739,292	(52,619)	61,668	96,249	34,581
Gypsum Area	1,671,158	1,779,208	1,485,510	1,449,927	(35,582)	144,483	139,018	(5,465)
Edwards Area	614,017	659,849	524,348	529,741	5,393	50,251	50,924	673
Outdoor Recreation	238,588	233,975	232,531	213,349	(19,182)	2,663	63	(2,600)
Investment Income	337,078	190,000	158,270	229,106	70,836	15,827	25,366	9,539
Sponsorship revenue	17,500	20,000	20,000	14,219	(5,781)	-	-	-
Contribution Income	25,000	-	-	20,943	20,943	-	-	-
Scholarship Revenue	1,203	-	-	802	802	-	70	70
Program sponsorship revenue	10,250	17,500	17,500	17,000	(500)	-	8,500	8,500
Event sponsorship	1,000	-	-	1,000	1,000	-	-	-
Fiesa Americas Revenue	54,700	-	-	-	-	-	-	-
Other Income - Capital	-	-	-	-	-	-	-	-
Other Income	4,090	-	-	257,129	257,129	-	(3,096)	(3,096)
Conservation Trust Fund (CTF)	284,766	309,705	267,505	264,287	(3,218)	33,950	17,363	(16,588)
Total Revenue	**8,997,052**	**9,360,809**	**8,635,552**	**8,860,765**	**225,213**	**377,953**	**364,182**	**(13,771)**
Expenditures								
Administration	1,864,315	2,122,507	1,759,287	1,693,102	66,185	146,867	120,346	26,521
Eagle Area	1,356,878	1,568,774	1,344,526	1,272,917	71,608	113,465	96,039	17,426
Eagle cost recovery	64%	59%	59%	58%				
Gypsum Area	2,137,105	2,327,768	1,942,165	1,893,600	48,566	191,845	200,540	(8,695)
Gypsum cost recovery	78%	76%	76%	77%				
TOG reimbursement	(232,974)	(274,280)	(228,328)	(221,836)	6,492	(23,681)	(30,761)	(7,080)
Edwards Area	952,858	1,066,239	886,370	859,684	26,686	86,261	90,770	(4,509)
Edwards cost recovery	64%	62%	59%	62%				
Outdoor Recreation (OR)	374,296	402,860	356,117	360,419	(4,302)	38,685	29,687	8,998
OR cost Recovery	64%	58%	65%	59%				
Conservation Trust Fund (CTF)	368,811	436,450	375,880	376,937	(1,057)	40,395	29,429	10,966
	77%	71%	71%	70%		84%	59%	
Total Expenditures before capital	**6,821,288**	**7,650,318**	**6,436,016**	**6,234,822**	**214,177**	**593,837**	**536,050**	**43,626**
Capital Expenditures								
Capital Expenditures - GF	1,742,122	-	-	-		-	-	-
Capital Expenditures - CPF	-	1,303,180	1,103,027	954,975	148,053	13,524	60,532	(47,009)
Capital Expenditures - CTF	97,612	944,000	942,998	453,326	489,672	500	-	500
Total Capital Expenditures	**1,839,734**	**2,247,180**	**2,046,025**	**1,408,301**	**637,724**	**14,024**	**60,532**	**(46,509)**
Fund transfer (to)/from CTF	**181,657**	**(1,070,745)**	**(1,051,373)**	**(565,976)**	**485,397**	**(6,944)**	**(12,067)**	**(5,122)**
Fund transfer (to)/from GF	**(181,657)**	**1,070,745**	**1,051,373**	**565,976**	**(485,397)**	**6,944**	**12,067**	**5,122**
Fund transfer (to)/from CPF	**1,500,000**	**(1,303,180)**	**(1,103,027)**	**(954,975)**	**148,053**	**(13,524)**	**(60,532)**	**(47,009)**
Fund transfer (to)/from GF	**(1,500,000)**	**1,303,180**	**1,103,027**	**954,975**	**(148,053)**	**13,524**	**60,532**	**47,009**
Excess revenue over/(under) Exp.	**336,030**	**(536,689)**	**153,511**	**1,217,642**	**1,064,131**	**(229,907)**	**(232,400)**	**(2,493)**
Beg. Fund Balance	6,704,421	6,729,865	6,729,865	7,040,451				
Fund transfer - Capital reserve to CPF		-						
Fund transfer - Capital reserve from GF		-						
Ending Fund Balance	7,040,451	6,193,176	6,883,376	8,258,093				
FB breakdown								
Tabor restricted fund balance	251,000	229,510	229,510	229,510				
Operating Reserve	1,500,683	1,683,070	1,683,070	1,683,070				
Capital Project Fund	1,963,375	1,974,176	1,974,176	1,963,375				
Conservation Trust Fund	13,946	13,946	13,946	13,946				
Unrestricted	3,311,446	2,292,474	2,982,674	4,368,192				

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

	2025	2026	2026 YTD as of 10.31.26		Variance	2026 Current Month		Variance
Revenue	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
Assessed Valuation	**1,274,974,850**	**1,368,899,690**						
Mill Levy	**3.650**	**3.650**						
Mill Levy credit	**0.000**	**(0.100)**						
Property taxes	4,625,992	4,996,484	4,946,519	4,956,074	9,555	49,965	11,849	(38,116)
Specific ownership taxes	231,063	224,842	187,293	160,607	(26,686)	18,729	17,350	(1,380)
Property tax penalties and Interest	9,154	5,000	4,165	7,288	3,123	417	527	110
Eagle Area	871,494	924,246	791,911	739,292	(52,619)	61,668	96,249	34,581
Gypsum Area	1,671,158	1,779,208	1,485,510	1,449,927	(35,582)	144,483	139,018	(5,465)
Edwards Area	614,017	659,849	524,348	529,741	5,393	50,251	50,924	673
Outdoor Recreation	238,588	233,975	232,531	213,349	(19,182)	2,663	63	(2,600)
Investment Income	337,078	190,000	158,270	229,106	70,836	15,827	25,366	9,539
Sponsorship revenue	17,500	20,000	20,000	14,219	(5,781)	-	-	-
Contribution Income	25,000	-	-	20,943	20,943	-	-	-
Scholarship Revenue	1,203	-	-	802	802	-	70	70
Program sponsorship revenue	10,250	17,500	17,500	17,000	(500)	-	8,500	8,500
Event sponsorship	1,000	-	-	1,000	1,000	-	-	-
Grant Revenue	54,700	-	-	-	-	-	-	-
Grant Revenue- CHF	-	-	-	-	-	-	-	-
Other Income	4,090	-	-	257,129	257,129	-	(3,096)	(3,096)
Total Revenue	**8,712,286**	**9,051,104**	**8,368,047**	**8,596,478**	**228,430**	**344,003**	**346,820**	**2,816**
Expenditures								
Administration	1,864,315	2,122,507	1,759,287	1,693,102	66,185	146,867	120,346	26,521
Eagle Area	1,356,878	1,568,774	1,344,526	1,272,917	71,608	113,465	96,039	17,426
Eagle cost recovery	64%	59%	59%	58%				
Gypsum Area	2,137,105	2,327,768	1,942,165	1,893,600	48,566	191,845	200,540	(8,695)
Gypsum cost recovery	78%	76%	76%	77%				
TOG reimbursement	(232,974)	(274,280)	(228,328)	(221,836)	(6,492)	(23,681)	(30,761)	7,080
Edwards Area	952,858	1,066,239	886,370	859,684	26,686	86,261	90,770	(4,509)
Edwards cost recovery	64%	62%	59%	62%				
Outdoor Recreation (OR)	374,296	402,860	356,117	360,419	(4,302)	38,685	29,687	8,998
OR cost Recovery	64%	58%	65%	59%				
Total Expenditures before capital	**6,452,477**	**7,213,869**	**6,060,136**	**5,857,885**	**202,251**	**553,442**	**506,621**	**46,821**
Capital Expenditures								
Capital Expenditures - GF	1,742,122	1,303,180	1,103,027	954,975	148,053	13,524	60,532	(47,009)
Total Capital Expenditures	**1,742,122**	**1,303,180**	**1,103,027**	**954,975**	**148,053**	**13,524**	**60,532**	**(47,009)**
Fund transfer (to)/from CTF	**(181,657)**	**(1,070,745)**	**(1,051,373)**	**(565,976)**	**485,397**	**(6,944)**	**(12,067)**	**(5,122)**
Fund transfer (to)/from CPF	**(1,500,000)**	**(1,303,180)**	**(1,103,027)**	**(954,975)**	**148,053**	**(13,524)**	**(60,532)**	**(47,009)**
Excess revenue over/(under) Exp.	**578,152**	**(536,689)**	**(949,516)**	**262,668**	**916,078**	**(202,495)**	**(292,933)**	**(49,127)**
Beg. Fund Balance	6,704,421	6,729,865	6,729,865	7,282,573				
Fund transfer - Capital reserve to CPF								
Ending Fund Balance	7,282,573	6,193,176	5,780,349	7,545,240				
FB breakdown								
Tabor restricted fund balance	251,000	229,510	229,510	229,510				
Operating Reserve	1,500,683	1,683,070	1,683,070	1,683,070				
Capital Reserve	-	-	-	-				
Unrestricted	3,311,446	2,292,474	2,292,474	4,368,192				

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
25-10-100-4150	CTF State Distributions	158,212	160,000	120,000	114,150	(5,850)	-	-	-
25-10-100-4409	CTF - Grant and Sponsorship Revenue	8,400	-	-	750	750	-	-	-
25-60-400-4257	CTF - Eagle Complex Field Rentals	47,544	51,420	51,420	49,554	(1,866)	15,000	2,755	(12,245)
25-70-400-4257	CTF - Freedom Park Field Rentals	70,610	98,285	96,085	99,833	3,748	18,950	14,608	(4,343)
25-70-400-4500	CTF - Freedom Park Eagle County Reimb	-	-	-	-	-	-	-	-
	Total Revenue	**284,766**	**309,705**	**267,505**	**264,287**	**(3,218)**	**33,950**	**17,363**	**(16,588)**
	Expenditures								
25-60-400-5000	Eagle Complex Salaries	48,180	37,977	31,634	33,317	(1,683)	3,163	5,370	(2,207)
25-60-401-5001	Eagle Complex Maint. Hourly - FT	18,724	24,956	20,788	28,135	(7,347)	2,079	4,121	(2,042)
25-60-401-5002	Eagle Complex Maint. Hourly Wages - PT	3,760	12,000	9,996	147	9,849	1,000	-	1,000
25-60-400-5010	401a Payroll Tax	2,831	3,664	3,052	2,335	717	305	357	(52)
25-60-400-5013	Medicare and other taxes	1,074	1,087	905	900	5	91	138	(47)
25-60-400-5014	Unemployment	148	150	125	124	1	12	19	(7)
25-60-400-5020	Medical Coverage Premiums	15,855	18,481	15,395	16,610	(1,215)	1,539	-	1,539
25-60-400-5040	Retirement Benefits - 457 Match	5,185	4,720	3,932	3,056	875	393	395	(2)
25-60-400-6105	Eagle Complex Maintenance Equipment	2,543	10,000	8,330	8,903	(573)	833	202	631
25-60-400-6108	Eagle Complex Sports Equipment/Goals	500	1,000	833	1,755	(922)	83	(550)	633
25-60-400-6402	Eagle Complex Electric	22,829	20,000	16,660	17,929	(1,269)	1,666	2,591	(925)
25-60-400-6403	Eagle Complex Internet and IT Equipment	1,610	2,880	2,399	1,144	1,255	240	216	24
25-60-400-6404	Eagle Complex Natural Gas	499	4,900	4,082	269	3,813	408	27	382
25-60-400-6405	Eagle Complex Trash Service	3,483	2,250	1,874	2,985	(1,111)	187	491	(304)
25-60-400-6407	Eagle Complex Portable Toilets	5,333	1,750	1,458	-	1,458	146	-	146
25-60-400-6408	Eagle Complex Water/Sewer	143	1,500	1,250	-	1,250	125	-	125
25-60-401-6107	Eagle Complex Maintenance Supplies	6,721	15,300	12,745	4,498	8,247	1,274	-	1,274
25-60-401-6363	Eagle Complex Maintenance Service	13,254	16,395	13,657	21,118	(7,461)	1,366	85	1,281
25-70-401-5000	Freedom Park Maintenance Salaries	33,311	53,080	44,216	46,578	(2,362)	4,422	7,795	(3,373)
25-70-401-5001	Freedom park Maint. hourly Wages - FT	18,841	26,911	22,417	25,074	(2,657)	2,242	5,698	(3,456)
25-70-401-5002	Freedom Park Maint. Hourly Wages - PT	13,902	10,000	8,330	16,519	(8,189)	833	-	833
25-70-100-5010	401a Payroll Tax	2,600	4,425	3,686	3,345	341	369	510	(141)
25-70-100-5013	Medicare and other taxes	992	1,305	1,087	1,289	(202)	109	197	(88)
25-70-100-5014	Unemployment	137	180	150	178	(28)	15	27	(12)
25-70-100-5020	Medical Coverage Premiums	16,731	17,306	14,416	16,390	(1,974)	1,442	-	1,442
25-70-100-5040	Retirement Benefits - 457 Match	4,933	5,999	4,997	3,988	1,009	500	479	21
25-70-400-6108	Freedom Park Sports Equipment/Goals	-	3,000	2,499	2,902	(403)	250	-	250
25-70-400-6405	Freedom Park Trash Service	7,579	7,600	6,400	6,897	(497)	700	738	(38)
25-70-400-6408	Water / Sewer / Trash	576	-	0	-	-	-	-	-
25-70-401-6105	Freedom Park Maintenance Equipment	7,011	37,620	2,100	4,880	(2,780)	-	338	(338)
25-70-401-6107	Freedom Park Maintenance Supplies	45,467	36,414	37,020	30,099	6,921	2,500	66	2,434
25-70-401-6200	Freedom Park Janitorial Services Contract	25,394	20,650	36,414	33,555	2,859	4,600	-	4,600
25-70-401-6201	Freedom Park Maint. Services Contract	15,642	7,400	20,650	17,148	3,502	3,200	-	3,200
25-70-401-6240	FP Outdoor Ice Rink Maint. Expense	5,718	2,100	2,850	172	2,678	2,350	40	2,310
25-80-400-6220	McCoy Park Maint. Services Contract	1,288	4,500	3,749	500	3,249	375	-	375
25-80-400-6312	McCoy Park Property Lease	3,211	1,750	1,458	6,144	(4,686)	146	-	146
25-80-400-6402	McCoy Park Electric	809	700	583	709	(126)	58	79	(21)
25-80-400-6405	McCoy Park Trash Service	-	-	0	-	-	-	-	-
25-80-400-6407	McCoy Park Portable Toilets	3,200	4,250	3,540	3,400	140	354	-	354
25-80-400-7020	McCoy Park Equipment	-		0	416	(416)	-	-	-
25-80-401-6107	McCoy Park Maintenance Supplies	1,500	2,250	1,874	934	940	187	-	187
25-80-400-7015	McCoy Park Picnic/Playground	7,298	10,000	8,330	12,595	(4,265)	833	-	833
	Total Expenditures	**368,811**	**436,450**	**375,880**	**376,937**	**(1,057)**	**40,395**	**29,429**	**10,966**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
	Capital Expenditures								
25-60-400-7062									
25-60-400-7061	Eagle Complex Capital Improvement	552	900,000	900,000	453,326	446,674	-	-	-
25-70-400-7020	Vehicle & Equipment Replacement (CTF)	-	38,000	38,000	-	38,000	-	-	-
25-70-401-7020	Freedom Park Improvements	97,060	6,000	4,998	-	4,998	500	-	500
25-70-400-7090	FP Outdoor Ice Rink - Capital Improvement	-	-	-	-	-	-	-	-
25-60-400-6600	Eagle Complex Minor Capital Projects	-	-	-	-	-	-	-	-
	Total Capital Expenditures	**97,612**	**944,000**	**942,998**	**453,326**	**489,672**	**500**	**-**	**500**
	Revenue Over/(Under) Expenditures	**(181,657)**	**(1,070,745)**	**(1,051,373)**	**(565,976)**	**485,397**	**(6,944)**	**(12,067)**	**(5,122)**
	Transfer from GF	181,657	1,070,745	1,051,373	565,976	485,397	6,944	12,067	(5,122)
	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 Number	Account Name	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
50-10-100-4513	Other income	-	-	-	-	-	-	-	-
	Total Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
50-10-100-6103	Computer Equipment	10,969	9,600	7,997	5,408	2,589	800	-	800
50-10-100-7095	Reserve study	-	-	-	-	-	-	-	-
50-10-100-7025	Vehicle replacement	61,917	70,000	70,000	69,003	997	-	-	-
50-20-400-7000	Eagle Area Minor Projects	11,169	17,500	14,578	9,476	5,101	1,458	-	1,458
50-20-400-7001	EPIR Capital Replacement Fund Contribution	50,000	150,000	150,000	50,000	100,000	-	-	-
50-30-400-7000	Gypsum Area Minor Projects	62,063	28,250	23,532	28,590	(5,058)	2,353	-	2,353
50-30-400-7001	GRC Capital Replacement Fund Contribution	175,000	375,000	375,000	375,000	-	-	-	-
50-30-400-7059	GRC Remodel	-		-	-	-	-	-	-
50-40-400-7000	Edwards Area Minor Projects	-	107,000	89,131	47,622	41,509	8,913	1,347	7,566
50-40-400-7001	Field House Capital Replacement Funding	1,155,750	199,749	199,749	268,362	(68,613)	-	59,098	(59,098)
50-40-400-7100	Edwards E sports	-	-	-	175	(175)	-	88	(88)
50-20-400-7060	Eagle Pool Contributions	-	-	-	-	-	-	-	-
50-20-400-7900	Eagle Pool annual debt service	215,254	346,081	173,041	101,338	71,703	-	-	-
	Total Capital Expenditures	**1,742,122**	**1,303,180**	**1,103,027**	**954,975**	**148,053**	**13,524**	**60,532**	**(47,009)**
	Transfer from GF	1,500,000	1,303,180	1,103,027	954,975	148,053	13,524	60,532	(47,009)
	Transfer from GF		-			-			-
	Total Other Financing Sources	**1,500,000**	**1,303,180**	**1,103,027**	**954,975**	**148,053**	**13,524**	**60,532**	**(47,009)**
	Excess of Revenues and Other financing sources Over (Under) Expenditures	**(242,122)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Fund Balance - Beginning	2,205,497	1,974,176	1,974,176	1,963,375				
	Fund transfer - Restricted reserve from GF			-	-				
	Fund Balance - Ending	**1,963,375**	**1,974,176**	**1,974,176**	**1,963,375**				

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
10-10-100-4400	Program Sponsorship Revenue	10,250	17,500	17,500	17,000	(500)	-	8,500	8,500
10-10-100-4401	Event Sponsorship	1,000		-	1,000	1,000	-	-	-
10-10-100-4407	Event - Fiesta Americas	54,700		-	-	-	-	-	-
10-10-100-4411	Grant Rev- CO Health Foundation	-	-	-	-	-	-	-	-
10-10-100-4513	Other Income	4,090		-	257,129	257,129	-	(3,096)	(3,096)
10-10-900-4000	Property Taxes	4,625,992	4,996,484	4,946,519	4,956,074	9,555	49,965	11,849	(38,116)
10-10-900-4001	Specific Ownership (Auto) Taxes	231,063	224,842	187,293	160,607	(26,686)	18,729	17,350	(1,380)
10-10-900-4002	Prop Tax Penalty & Interest Inc	9,154	5,000	4,165	7,288	3,123	417	527	110
10-10-900-4402	Sponsorship Income	17,500	20,000	20,000	14,219	(5,781)	-	-	-
10-10-900-4502	Contribution Income	25,000	-	-	20,943	20,943	-	-	-
10-10-900-4504	Scholarship Revenue	1,203	-	-	802	802	-	70	70
10-10-900-4509	General Refunds	-	-	-	-	-	-	-	
10-10-900-4550	Investment income	337,078	190,000	158,270	229,106	70,836	15,827	25,366	9,539
	Total Revenue	**5,317,030**	**5,453,826**	**5,333,747**	**5,664,168**	**330,421**	**84,938**	**60,565**	**(24,372)**
	Expenditures								
10-10-100-5000	Administration Salaries	501,734	583,307	485,894	498,520	(12,626)	48,589	68,594	(20,004)
10-10-100-5001	Administration Hourly Wages - Full Time	56,976	60,724	50,583	52,063	(1,480)	5,058	7,091	(2,033)
10-10-100-5002	Administration Hourly Wages - Part Time	1,262	4,000	3,332	3,873	(541)	333	-	333
10-10-100-5004	Employee Bonuses	117,919	66,350	23,955	22,782	1,173	2,395	4,369	(1,974)
10-10-100-5010	401a Payroll Tax	21,890	24,301	20,243	21,316	(1,073)	2,024	2,876	(851)
10-10-100-5013	Medicare and other taxes	8,663	9,396	7,827	8,168	(341)	783	1,111	(328)
10-10-100-5014	Unemployment	1,195	1,296	1,080	1,127	(47)	108	153	(45)
10-10-100-5021	Dental	-	-	-	-	-	-	-	-
10-10-100-5020	Medical Coverage Premiums	89,903	104,136	86,745	82,872	3,873	8,675	-	8,675
10-10-100-5024	HSA & FSA	4,812	7,200	5,998	6,014	(16)	600	855	(256)
10-10-100-5025	Group Term Life	-	-	-	-	-	-	-	-
10-10-100-5027	AD&D	-	-	-	-	-	-	-	-
10-10-100-5030	Employee Stipend	23,700	23,200	15,994	15,550	444	1,599	1,625	(26)
10-10-100-5031	Relocation expenses	-	-	-	-	-	-	-	-
10-10-100-5033	Employee Uniforms	2,125	6,900	5,748	-	5,748	575	-	575
10-10-100-5040	Retirement Benefits - 457 Match	22,303	48,302	40,236	30,399	9,837	4,024	5,081	(1,058)
10-10-100-5055	Workers Compensation	29,292	33,759	28,121	43,445	(15,324)	2,812	-	2,812
	Total Personnel Expenditures	**881,773**	**972,871**	**775,755**	**786,130**	**(10,375)**	**77,575**	**91,756**	**(14,181)**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
	Other Expenditures								
10-10-100-6100	Office Supplies	4,905	2,780	2,316	3,208	(892)	232	795	(563)
10-10-100-6120	Meeting Expenses	11,306	6,760	5,631	7,410	(1,779)	563	571	(8)
10-10-100-6122	Employee Relations	18,216	43,300	38,250	28,794	9,456	2,525	2,599	(74)
10-10-100-6140	District Vehicle Fuel & Maintenance	20,245	20,600	17,160	19,272	(2,113)	1,716	2,551	(835)
10-10-100-6150	Fundraising Expense - MRF	2,652	5,000	4,600	3,173	1,427	200	204	(4)
10-10-100-6210	Software Fees - Registration System	24,687	26,400	21,991	19,280	2,711	2,199	-	2,199
10-10-100-6305	Board of Directors Compensation	7,700	7,000	5,831	6,500	(669)	583	1,000	(417)
10-10-100-6307	Legal Services	32,509	33,000	27,489	55,094	(27,605)	2,749	3,282	(533)
10-10-100-6312	Dues, Subscriptions, Books	9,978	40,894	39,025	38,298	728	1,902	2,040	(138)
10-10-100-6317	Treasurer Fees (Eagle Co)	139,057	149,895	148,396	148,899	(503)	1,499	371	1,128
10-10-100-6330	Property & Liability Insurance	98,362	109,000	109,000	106,091	2,909	-	-	-
10-10-100-6340	Youth Program Scholarship Expense	18,831	24,000	19,992	17,248	2,744	1,999	1,473	526
10-10-100-6350	Conferences and Training	28,671	44,600	37,152	25,091	12,060	3,715	1,060	2,655
10-10-100-6810	Community Partnership Grant Expense	16,725	20,000	-	-	-	-	-	-
10-10-101-6300	Accounting Services	61,235	36,950	30,779	3,009	27,771	3,078	-	3,078
10-10-101-6301	Audit Services	12,000	12,600	12,600	12,600	-	-	-	-
10-10-101-6306	Election Management Expense	29,292	-	-	-	-	-	-	-
10-10-101-6316	Credit Card Processor Fees	86,556	87,000	72,471	69,354	3,117	7,247	-	7,247
10-10-102-5052	Employee Recruitment Expense	10,838	17,270	14,386	5,428	8,958	1,439	59	1,380
10-10-102-6123	Volunteer Appreciation/Recognition Expense	112	-	-	-	-	-	-	-
10-10-102-6215	Payroll Processing Fee	64,677	61,900	51,563	58,891	(7,328)	5,156	5,527	(371)
10-10-103-6150	Sponsorship Expenses	165	13,000	10,829	9,589	1,240	1,083	3,423	(2,340)
10-10-103-6221	Consulting	32,021	171,000	142,443	99,476	42,967	14,244	-	14,244
10-10-103-6302	Marketing and Communication Expense	41,174	36,791	30,647	37,247	(6,601)	3,065	1,958	1,107
10-10-103-6308	Marketing - Programs Expense	-	36,950	23,574	5,870	17,704	2,357	200	2,158
10-10-103-6309	Marketing - Facilities Expense	-	12,600	8,830	1,695	7,135	883	192	691
10-10-103-6306	Elections - Communication Expense	380	-	-	-	-	-	-	-
10-10-103-6801	CO Health Foundation Grant Exp	-	-	-	-	-	-	-	-
10-10-104-6130	Community Event Expense	37,624	33,150	27,614	36,918	(9,304)	2,761	-	2,761
10-10-104-6131	Community Engagement expense	4,038	7,800	6,497	7,865	(1,368)	650	168	482
10-10-104-6135	Fiesta Americas	51,517	-	-	-	-	-	-	-
10-10-105-6206	Computer/IT/Phone Services	92,069	89,396	74,467	80,674	(6,207)	7,447	1,119	6,327
10-10-900-6190	Contribution expenses	25,000	-	-	-	-	-	-	-
		-		-			-	-	
	Total Other Expenditures	**982,541**	**1,149,636**	**983,532**	**906,972**	**76,560**	**69,292**	**28,590**	**40,702**
	Total Expenditures	**1,864,315**	**2,122,507**	**1,759,287**	**1,693,102**	**66,185**	**146,867**	**120,346**	**26,521**
	Revenue Over/(Under) Expenditures	**3,452,715**	**3,331,319**	**3,574,461**	**3,971,066**	**396,605**	**(61,929)**	**(59,781)**	**2,149**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	17,500	20,000	20,000	5,469	(14,531)	-	-	-
10-20-205-4300	Eagle Rec Kids Revenues	40,393	50,530	42,091	26,862	(15,230)	4,209	100	(4,109)
10-20-205-4410	Grant revenue	-	-	-	-	-	-	-	-
10-20-206-4300	Eagle Non-Sports Revenues	797	1,400	1,166	-	(1,166)	117	-	(117)
10-20-209-4300	Eagle Youth power after school program revenue	-	-	-	-	-	-	-	-
10-20-211-4300	Eagle Active older adult program revenue	-	225	187	-	(187)	19	-	(19)
10-20-240-4300	Eagle Adult Sports Program Revenue	84,252	65,878	38,104	68,541	30,437	9,920	2,395	(7,525)
10-20-260-4300	Eagle Youth Sports Program Revenue	135,373	142,680	118,852	108,771	(10,082)	11,885	20,066	8,181
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	20,551	30,450	30,450	24,751	(5,699)	-	50	50
10-20-302-4300	Eagle Aquatics - Swim Team Program Revenue	-	-	-	-	-	-	-	-
10-20-331-4310	Eagle Fitness	-	-	-	-	-	-	-	-
10-20-400-4220	Memberships/Season Passes	111,718	118,105	118,105	95,070	(23,035)	-	-	-
10-20-400-4230	Eagle Admissions - Daily Passes	129,004	112,249	101,024	113,450	12,426	5,612	5,570	(42)
10-20-400-4235	Eagle Admissions - Punch cards	28,253	26,540	22,108	24,816	2,708	2,211	1,855	(356)
10-20-400-4241	Eagle Skate Sharpening	10,488	7,000	5,831	5,005	(826)	583	1,737	1,154
10-20-400-4251	Eagle Facility Rentals	220,207	291,521	242,837	202,829	(40,008)	24,284	62,284	38,000
10-20-400-4261	Eagle Equipment/Skate Rental	6,443	6,695	5,577	3,723	(1,854)	558	459	(99)
10-20-400-4403	Eagle Facility Advertising Revenue	4,972	2,000	1,666	3,750	2,084	167	-	(167)
10-20-400-4505	Eagle Resale	9,396	8,335	6,943	5,840	(1,103)	694	968	274
10-20-400-4506	Eagle Concessions/Vending	43,932	33,888	31,346	42,234	10,888	847	207	(641)
10-20-400-4513	Eagle - Other Revenues	231	1,200	1,000	743	(256)	100	-	(100)
10-20-400-4800	Eagle Fun-raising Events	185	-	-	915	915	-	-	-
10-20-405-4256	Eagle Events & Parties	7,800	5,550	4,623	6,525	1,902	462	558	96
	Total Revenue	**871,494**	**924,246**	**791,911**	**739,292**	**(52,619)**	**61,668**	**96,249**	**34,581**
	Expenditures								
10-20-100-5000	Eagle Facility Salaries	373,100	432,431	360,215	364,009	(3,794)	36,021	50,353	(14,332)
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	11,164	38,875	38,875	13,763	25,112	-	2,160	(2,160)
10-20-401-5001	Eagle Maint/Cleaning Hourly Wages - FT	50,523	75,680	63,042	47,858	15,184	6,304	5,523	781
10-20-205-5002	Eagle Rec Kids Hourly Wages - PT	22,612	29,396	24,487	24,884	(397)	2,449	-	2,449
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	67	672	560	152	408	56	75	(19)
10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-	-	-	-	-	-
10-20-240-5002	Eagle Adult Sports Hourly Wages - PT	31,514	34,896	31,763	31,632	131	3,173	3,423	(250)
10-20-260-5002	Eagle Youth Sports Hourly Wages - PT	22,201	23,532	19,602	13,569	6,033	1,960	3,490	(1,530)
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	141,834	170,967	170,967	165,654	5,312	-	1,073	(1,073)
10-20-330-5002	Eagle Fitness Hourly Wages - PT	3,280	-	-	-	-	-	-	-
10-20-401-5002	Eagle Maint/Cleaning Hourly Wages - PT	4,781	45,559	37,951	25,027	12,923	3,795	3,012	783
10-20-402-5002	Eagle Front Desk Hourly Wages - PT	56,844	51,294	42,728	51,389	(8,661)	4,273	6,887	(2,614)
10-20-404-5002	Eagle Concessions Hourly Wages - PT	6,733	10,563	8,799	7,365	1,434	880	-	880
10-20-405-5002	Eagle Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
10-20-407-5002	Eagle Rink Hourly Wages - PT	20,192	-	-	-	-	-	-	-
10-20-100-5010	401a Payroll Tax	30,882	40,743	33,939	28,155	5,784	3,394	2,973	421
10-20-100-5013	Medicare and other taxes	11,057	13,251	11,038	10,497	541	1,104	1,107	(3)
10-20-100-5014	Unemployment	1,525	1,828	1,522	1,448	74	152	153	(1)
10-20-100-5021	Dental	-	-	-	-	-	-	-	-
10-20-100-5020	Medical Coverage Premiums	125,096	164,816	137,292	123,607	13,685	13,729	(202)	13,931
10-20-100-5040	Retirement Benefits - 457 Match	30,955	38,180	31,804	28,253	3,551	3,180	3,264	(83)
	Total Wages and Benefits	**944,360**	**1,172,684**	**1,014,583**	**937,264**	**77,319**	**80,471**	**83,292**	**(2,821)**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
	Other Expenditures								
10-20-400-5033	Eagle Staff Uniforms	1,726	1,450	1,208	366	842	121	-	121
10-20-400-6122	Eagle Employee Relations	722	1,200	1,000	321	679	100	55	45
10-20-400-6350	Eagle Staff Training Expense	666	5,237	4,362	1,368	2,994	436	-	436
10-20-400-6100	Eagle Office Supplies	3,892	1,450	1,208	4,046	(2,838)	121	29	92
10-20-400-6106	Eagle Janitorial & Medical Supplies	11,439	4,350	3,624	8,396	(4,773)	362	715	(353)
10-20-400-6107	Eagle Maintenance Supplies	10,516	5,500	4,582	4,096	486	458	331	127
10-20-400-6109	Eagle Pool - Operations expenses	21,182	19,645	16,364	17,298	(934)	1,636	(19,925)	21,561
10-20-400-6116	Eagle Resale Items	6,350	4,235	3,528	3,794	(266)	353	-	353
10-20-400-6117	Eagle Concession Supplies	15,358	13,900	11,579	15,398	(3,819)	1,158	-	1,158
10-20-400-6205	Eagle Copier and Office Equip	7,577	5,100	4,248	4,297	(49)	425	-	425
10-20-400-6302	Eagle Marketing and Communications Expense	2,034	2,000	1,666	2,607	(941)	167	-	167
10-20-400-6318	Eagle Sales Tax	3,910	600	500	5,277	(4,778)	50	1,577	(1,527)
10-20-400-6360	Eagle Building Maintenance Service	77,478	68,370	56,952	85,750	(28,798)	5,695	5,279	417
10-20-400-6363	Eagle Landscaping Expense	4,001	4,000	3,332	347	2,985	333	-	333
10-20-403-6114	Eagle Rink Supplies & Equipment	24,899	15,079	12,561	26,896	(14,335)	1,256	10,754	(9,498)
10-20-405-6102	Eagle Events/Parties Expense	993	800	666	891	(224)	67	-	67
10-20-205-6102	Eagle Rec Kids Program Expense	6,602	4,554	3,793	4,440	(647)	379	142	238
10-20-206-6102	Eagle Non-Sports Program expense	148	400	333	84	249	33	-	33
10-20-209-6102	Eagle Youth power after school Progm. expense	-	-	-	-	-	-	-	-
10-20-211-6102	Eagle active older adult Program Expense	-	150	125	-	125	12	-	12
10-20-240-6108	Eagle Adult Sports Program Expense	11,506	6,906	5,753	5,194	559	575	989	(414)
10-20-260-6102	Eagle Youth Sports Program Expense	30,997	44,702	37,237	26,251	10,985	3,724	5,565	(1,842)
10-20-242-6111	Eagle Adult Hockey Jerseys	-	-	-	-	-	-	-	-
10-20-301-6102	Eagle Aquatics - Program Expense	15,352	19,170	15,969	878	15,091	1,597	-	1,597
10-20-302-6102	Eagle Aquatics - Swim Team Program Expense	-	-	-	-	-	-	-	-
10-20-400-6401	Eagle Internet/Telephone/Cable	8,765	8,840	7,364	6,614	750	736	200	536
10-20-400-6402	Eagle Electric	70,411	65,100	54,228	47,896	6,332	5,423	-	5,423
10-20-400-6404	Eagle Natural Gas	62,200	68,250	56,852	53,895	2,957	5,685	6,940	(1,255)
10-20-400-6406	Eagle Security	2,582	4,125	3,436	1,247	2,189	344	96	248
10-20-400-6408	Eagle Water/Sewer/Trash	11,214	20,978	17,475	8,007	9,467	1,747	-	1,747
	Total Exp. Other than Wages and Benefits	**412,518**	**396,091**	**329,943**	**335,654**	**(5,711)**	**32,994**	**12,747**	**20,247**
	Total Expenditures	**1,356,878**	**1,568,774**	**1,344,526**	**1,272,917**	**71,608**	**113,465**	**96,039**	**17,426**
	Revenue Over/(Under) Expenditures	**(485,384)**	**(644,528)**	**(552,615)**	**(533,625)**	**18,990**	**(51,797)**	**210**	**52,007**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
10-30-200-4400	Gypsum Program Sponsorship Allocation	17,500	20,000	20,000	5,469	(14,531)	-	-	-
10-30-200-4404	Gypsum Scholarship Program Allocation	-	-	-	-	-	-	-	-
10-30-205-4300	Gypsum Rec Kids Revenues	79,347	79,600	66,307	88,623	22,317	6,631	5,513	(1,118)
10-30-205-4410	Grant revenue	-	-	-	-	-	-	-	-
10-30-206-4300	Gypsum Non-Sports Program Revenues	3,054	1,960	1,633	5,701	4,068	163	1,512	1,349
10-30-211-4300	Gypsum Active older adult program revenue	5,496	5,350	4,457	2,476	(1,981)	446	790	344
10-30-240-4300	Gypsum Adult Sports Program Revenue	45	-	-	-	-	-	-	-
10-30-260-4300	Gypsum Youth Sports Program Revenue	66,150	56,125	46,675	52,269	5,594	2,700	2,355	(345)
10-30-290-4300	Gypsum Gymnastics Revenue	220,768	210,810	175,605	173,143	(2,462)	17,560	23,787	6,227
10-30-293-4300	Gypsum Gymnastics Meet Revenue	26,613	26,400	21,991	23,948	1,956	2,199	720	(1,479)
10-30-301-4300	Gypsum Aquatics - Swim Lesson Program Rev	30,661	90,700	75,553	28,618	(46,935)	7,555	2,954	(4,601)
10-30-307-4230	Gypsum Creek Aquatics - Daily Passes revenue	2,762	1,000	1,000	3,000	2,000	-	-	-
10-30-331-4310	Gypsum Fitness	36,162	48,048	40,024	31,026	(8,998)	4,002	3,512	(490)
10-30-400-4200	Gypsum Admissions - Memberships	1,003,184	1,040,250	866,528	866,290	(238)	86,653	81,625	(5,027)
10-30-400-4230	Gypsum Admissions - Daily Passes	85,188	85,000	70,805	74,856	4,051	7,081	8,490	1,410
10-30-400-4235	Gypsum Admissions - Punch cards	25,680	28,000	23,324	21,008	(2,317)	2,332	1,883	(450)
10-30-400-4250	Gypsum Facility Rentals	42,032	47,085	39,222	41,636	2,414	3,922	2,606	(1,316)
10-30-400-4503	Gypsum Tenant Lease Revenue	19,522	30,000	24,990	27,219	2,229	2,499	2,542	43
10-30-400-4505	Gypsum Resale	1,816	4,800	3,998	1,728	(2,270)	400	212	(188)
10-30-400-4506	Gypsum Concessions/Vending	4,892	3,600	2,999	2,794	(205)	300	487	188
10-30-400-4513	Gypsum Other Revenue	-	-	-	-	-	-	-	-
10-30-405-4256	Gypsum Events & Parties	-	-	-	-	-	-	-	-
10-30-406-4259	Gypsum Child Watch Admissions	285	480	400	125	(275)	40	30	(10)
	Total Revenue	**1,671,158**	**1,779,208**	**1,485,510**	**1,449,927**	**(35,582)**	**144,483**	**139,018**	**(5,465)**
	Expenditures								
10-30-100-5000	Gypsum Facility Salaries	483,871	529,907	441,412	427,512	13,900	44,141	61,582	(17,441)
10-30-401-5001	Gypsum Maint/Cleaning Hourly Wages - FT	33,429	25,201	20,993	15,246	5,746	2,099	2,419	(319)
10-30-290-5001	Gypsum Gymnastics Hourly Wages - FT	-	-	-	-	-	-	-	-
10-30-300-5001	Gypsum Aquatics Hourly Wages - FT	83,774	72,509	60,400	85,279	(24,879)	6,040	11,203	(5,163)
10-30-205-5002	Gypsum Rec Kids Hourly Wages - PT	57,003	60,581	50,464	62,004	(11,540)	5,046	3,147	1,900
10-30-206-5002	Gypsum Non-Sports Hourly Wages - PT	73	1,932	1,609	1,252	357	161	217	(56)
10-30-240-5002	Gypsum Adult Sports Hourly Wages - PT	-	-	-	-	-	-	-	-
10-30-260-5002	Gypsum Youth Sports Hourly Wages - PT	3,889	4,752	3,960	1,600	2,360	396	141	255
10-30-290-5002	Gypsum Gymnastics Hourly Wages - PT	37,393	31,200	25,990	37,900	(11,910)	2,599	2,317	282
10-30-300-5002	Gypsum Aquatics Hourly Wages - PT	225,639	209,956	174,893	167,442	7,451	17,489	24,648	(7,159)
10-30-307-5002	Gypsum Creek Pool Hourly Wages - PT	7,063	21,648	21,648	14,083	7,565	-	1,266	(1,266)
10-30-330-5002	Gypsum Fitness hourly Wages - PT	60,973	73,920	61,575	63,620	(2,045)	6,158	8,404	(2,246)
10-30-401-5002	Gypsum Maint/Cleaning Hourly Wages - PT	40,312	42,000	34,986	40,249	(5,263)	3,499	3,388	111
10-30-402-5002	Gypsum Front Desk Hourly Wages - PT	142,144	146,196	121,781	136,244	(14,462)	12,178	20,808	(8,630)
10-30-405-5002	Gypsum Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
10-30-406-5002	Gypsum Child Watch Hourly Wages - PT	35,330	44,865	37,372	37,755	(383)	3,737	5,650	(1,913)
10-30-100-5010	401a Payroll Tax	47,384	52,286	43,554	42,308	1,246	4,355	5,513	(1,158)
10-30-100-5013	Medicare and other taxes	18,041	18,939	15,776	16,074	(298)	1,578	2,100	(522)
10-30-100-5014	Unemployment	2,488	2,579	2,148	2,216	(68)	215	290	(75)
10-30-100-5021	Dental	-	-	-	-	-	-	-	-
10-30-100-5020	Medical Coverage Premiums	134,910	166,028	138,301	128,760	9,541	13,830	-	13,830
10-30-100-5040	Retirement Benefits - 457 Match	31,205	41,171	34,295	31,418	2,877	3,430	4,342	(912)
	Total Wages and Benefits	**1,444,397**	**1,546,088**	**1,291,508**	**1,310,961**	**(19,453)**	**126,986**	**157,434**	**(30,448)**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
	Other Expenditures								
10-30-400-5033	Gypsum Facility Staff Uniforms	2,193	1,000	833	1,000	(167)	83	-	83
10-30-400-6122	Gypsum Employee Relations	2,096	2,000	1,666	2,375	(709)	167	186	(19)
10-30-400-6350	Gypsum Staff Training Expense	374	2,650	2,207	2,978	(770)	221	-	221
10-30-400-6100	Gypsum Office Supplies	6,871	7,860	6,547	8,720	(2,172)	655	844	(189)
10-30-307-6109	Gypsum Creek Pool - Operations expenses	16,736	13,739	11,445	7,487	3,957	1,144	1,643	(498)
10-30-240-6108	Gypsum Adult Sports Program Equipment	-	-	-	-	-	-	-	-
10-30-400-6106	Gypsum Janitorial & Medical Supplies	33,026	40,450	33,695	21,024	12,670	3,369	3,116	254
10-30-400-6109	Gypsum Pool - Operations expenses	9,671	41,250	34,361	22,904	11,457	3,436	966	2,470
10-30-400-6116	Gypsum Resale Expense	877	2,100	1,749	873	876	175	164	11
10-30-400-6205	Gypsum Copier and Office Equip	6,384	6,000	4,998	4,936	62	500	-	500
10-30-400-6302	Gypsum Marketing and Communications Expense	3,643	-	-	-	-	-	-	-
10-30-400-6318	Gypsum Sales Tax	101	250	208	166	42	21	35	(14)
10-30-401-6105	Gypsum Maintenance Equip <$5,000	-	-	-	-	-	-	-	-
10-30-401-6107	Gypsum Maintenance Supplies	14,497	19,300	16,077	11,367	4,710	1,608	-	1,608
10-30-401-6200	Gypsum Janitorial Services Contract	72,948	75,480	62,875	61,219	1,656	6,287	-	6,287
10-30-401-6360	Gypsum Building Maintenance Service	121,212	94,938	79,083	124,740	(45,657)	7,908	12,251	(4,343)
10-30-205-6102	Gypsum Rec Kids Program Expense	9,092	7,622	6,349	4,618	1,732	635	308	327
10-30-206-6102	Gypsum Non-Sports Program Expense	314	800	666	1,207	(541)	67	-	67
10-30-211-6102	Gypsum active older adult Program expense	2,775	4,800	3,998	996	3,003	400	150	250
10-30-240-6102	Gypsum Adult Sports Program Expense	2,621	-	-	-	-	-	-	-
10-30-260-6102	Gypsum Youth Sports Program Expense	30,313	33,302	27,261	29,561	(2,301)	2,519	3,453	(934)
10-30-290-6102	Gypsum Gymnastics Program Expense	6,710	5,675	4,727	4,939	(211)	473	-	473
10-30-293-6102	Gypsum Gymnastics Meet Expense	18,965	15,250	12,703	8,952	3,751	1,270	-	1,270
10-30-301-6102	Gypsum Aquatics - Program Expense	19,076	13,523	11,265	12,123	(859)	1,126	581	546
10-30-330-6102	Gypsum Fitness Program Expense	21,144	15,000	12,495	13,965	(1,470)	1,250	115	1,135
10-30-405-6102	Gypsum Events/Parties Expense	3,121	2,000	1,666	1,753	(87)	167	943	(776)
10-30-406-6102	Gypsum Child Watch Expense	145	150	125	154	(29)	12	6	6
10-30-400-6401	Gypsum Internet/Telephone/Cable	5,367	5,100	4,248	4,879	(631)	425	150	275
10-30-400-6402	Gypsum Electric	121,981	141,750	118,078	120,493	(2,416)	11,808	10,337	1,470
10-30-400-6404	Gypsum Natural Gas	120,498	183,750	153,064	67,320	85,744	15,306	3,593	11,713
10-30-400-6406	Gypsum Security/Fire Suppression	3,259	2,500	2,083	2,085	(3)	208	-	208
10-30-400-6408	Gypsum Water/Sewer/Trash	36,700	43,440	36,186	39,803	(3,617)	3,619	4,266	(647)
	Total Exp. Other than Wages and Benefits	**692,708**	**781,679**	**650,658**	**582,639**	**68,019**	**64,859**	**43,106**	**21,753**
	Total Expenditures	**2,137,105**	**2,327,768**	**1,942,165**	**1,893,600**	**48,566**	**191,845**	**200,540**	**(8,695)**
	Revenue Over/(Under) Expenditures	**(465,948)**	**(548,560)**	**(456,656)**	**(443,672)**	**12,983**	**(47,362)**	**(61,522)**	**(14,160)**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
10-40-200-4400	Edwards Program Sponsorship Allocation	17,500	20,000	20,000	5,469	(14,531)	-	-	-
10-40-200-4404	Edwards Scholarship Program Allocation	-	-	-	-	-	-	-	-
10-40-205-4300	Edwards Rec Kids Revenues	58,653	74,700	62,225	53,271	(8,954)	6,223	15	(6,208)
10-40-205-4410	Grant revenue	-	-	-	-	-	-	-	-
10-40-206-4300	Edwards Non-Sports Revenues	1,155	2,450	2,041	1,598	(443)	204	70	(134)
10-40-211-4300	Edwards Active older adult program revenue	2,655	6,250	5,206	5,628	422	521	375	(146)
10-40-240-4300	Edwards Adult Sports Revenue	12,745	18,000	11,250	12,000	750	2,250	-	(2,250)
10-40-260-4300	Edwards Youth Sports Revenue	80,570	86,500	72,055	73,901	1,847	7,205	7,715	510
10-40-291-4300	Edwards Gymnastics Program Revenue	181,853	212,480	176,996	179,294	2,298	17,700	24,663	6,963
10-40-293-4300	Edwards Gymnastics Meet Revenue	55,758	51,670	43,041	39,835	(3,206)	4,304	5,985	1,681
10-40-294-4300	Edwards Antigravity Revenue	31,014	-	-	-	-	-	-	-
10-40-400-4200	Edwards Admissions - Memberships	18,500	24,788	14,288	24,502	10,214	1,750	1,215	(535)
10-40-400-4230	Edwards Admissions - Daily Passes	19,464	21,990	15,390	25,577	10,187	1,393	3,254	1,861
10-40-400-4252	Edwards Facility/Turf Rentals	79,095	82,790	54,525	56,839	2,314	4,500	2,846	(1,654)
10-40-390-4350	Edwards E sports revenue	14,493	13,500	11,555	12,489	934	475	269	(206)
10-40-400-4350	Edwards E sports revenue	-	-	-	-	-	-	-	-
10-40-400-4403	Edwards Facility Advertising Revenues	1,000	-	-	1,000	1,000	-	-	-
10-40-400-4503	Edwards Tenant Lease Revenue	25,276	27,880	23,222	24,871	1,649	2,329	2,261	(68)
10-40-400-4505	Edwards Resale	-	-	-	-	-	-	-	-
10-40-400-4506	Edwards Concession/Vending	1,685	1,776	1,479	1,808	329	148	317	169
10-40-400-4513	Edwards Other Revenue	410	-	-	-	-	-	-	-
10-40-405-4256	Edwards Events- Parties	12,192	15,075	11,075	11,659	584	1,250	1,940	690
	Total Revenue	**614,017**	**659,849**	**524,348**	**529,741**	**5,393**	**50,251**	**50,924**	**673**
	Expenditures								
10-40-100-5000	Edwards Facility Salaries	400,900	432,762	360,491	352,227	8,264	36,049	51,307	(15,258)
10-40-290-5001	Edwards Gymnastics Hourly Wages - FT	-	-	-	-	-	-	-	-
10-40-401-5001	Edwards maint/cleaning hourly Wages - FT	17,202	11,010	9,171	9,580	(409)	917	1,602	(685)
10-40-205-5002	Edwards Rec Kids Hourly Wages - PT	30,553	56,280	46,881	35,390	11,491	4,688	-	4,688
10-40-206-5002	Edwards Non-Sports Hourly Wages - PT	-	1,848	1,539	1,123	416	154	198	(44)
10-40-211-5002	Edwards active older adult Wages - PT	-	-	-	-	-	-	-	-
10-40-240-5002	Edwards Adult Sports Hourly Wages - PT	10,426	13,440	8,938	8,345	593	2,218	1,070	1,148
10-40-260-5002	Edwards Youth Sports Hourly Wages - PT	12,234	20,514	17,095	9,546	7,549	1,710	1,051	658
10-40-290-5002	Edwards Gymnastics Hourly Wages - PT	27,047	37,080	30,888	28,874	2,013	3,089	2,541	548
10-40-294-5002	Edwards Antigravity Hourly Wages - PT	8,995	-	-	-	-	-	-	-
10-40-390-5002	Edwards E sports wages - PT	4,912	5,118	4,768	2,845	1,923	150	2	148
10-40-401-5002	Edwards Maint/Cleaning Hourly Wages - PT	815	-	-	-	-	-	-	-
10-40-402-5002	Edwards Front Desk Hourly Wages - PT	58,004	71,205	59,540	66,106	(6,566)	5,378	8,698	(3,320)
10-40-405-5002	Edwards Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
10-40-100-5010	401a Payroll Tax	22,953	29,695	24,736	19,909	4,827	2,474	2,547	(74)
10-40-100-5013	Medicare and other taxes	8,408	9,414	7,842	7,415	427	784	953	(169)
10-40-100-5014	Unemployment	1,451	1,299	1,082	1,023	58	108	131	(23)
10-40-100-5021	Dental	-	-	-	-	-	-	-	-
10-40-100-5020	Medical Coverage Premiums	74,286	84,448	70,345	83,114	(12,769)	7,034	-	7,034
10-40-100-5040	Retirement Benefits - 457 Match	31,925	32,180	26,806	33,070	(6,264)	2,681	4,504	(1,823)
	Total Wages and Benefits	**710,112**	**806,293**	**670,122**	**658,567**	**11,555**	**67,434**	**74,603**	**(7,170)**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
	Other Expenditures								
10-40-400-5033	Edwards Facility Staff Uniforms	-	1,500	1,500	-	1,500	-	-	-
10-40-400-6122	Edwards Employee Relations	914	720	600	500	100	60	65	(6)
10-40-400-6350	Edwards Staff Training Expense	-	150	150	500	(350)	-	-	-
10-40-400-6100	Edwards Office Supplies	761	900	750	2,252	(1,503)	75	824	(749)
10-40-400-6116	Edwards Resale Items	-	-	-	-	-	-	-	-
10-40-294-6108	Edwards Antigravity Equipment	-	-	-	-	-	-	-	-
10-40-400-6205	Edwards Copier and Office Equipment	4,439	4,356	3,629	4,437	(808)	363	-	363
10-40-400-6302	Edwards Marketing and Communications Expense	641	-	-	-	-	-	-	-
10-40-401-6106	Edwards Janitorial & Medical Supplies	5,602	6,225	5,200	5,457	(257)	510	693	(183)
10-40-401-6107	Edwards Maintenance Supplies	9,989	10,800	8,996	8,763	233	900	121	779
10-40-401-6200	Edwards Janitorial Services Contract	20,823	34,400	28,655	23,747	4,908	2,866	-	2,866
10-40-401-6360	Edwards Building Maintenance Service	46,047	28,800	23,990	27,887	(3,897)	2,399	2,367	32
10-40-205-6102	Edwards Rec Kids Program Expense	9,301	5,404	4,502	3,159	1,342	450	-	450
10-40-206-6102	Edwards Non-Sports Program Expense	170	700	583	353	230	58	-	58
10-40-211-6102	Edwards active older adult Program expense	2,749	6,250	5,206	4,343	863	521	528	(7)
10-40-240-6102	Edwards Adult Sports Program Expense	1,226	900	720	950	(230)	-	-	-
10-40-260-6102	Edwards Youth Sports Program Expense	24,146	37,664	32,699	20,343	12,356	2,387	3,069	(682)
10-40-290-6102	Edwards Gymnastics Program Expense	9,184	6,475	5,394	3,231	2,163	539	-	539
10-40-293-6102	Edwards Gymnastics Meet Expense	47,739	49,600	41,317	45,141	(3,825)	4,132	7,486	(3,354)
10-40-294-6102	Antigravity Program Expense	-	-	-	-	-	-	-	-
10-40-390-6102	Edwards E sports program expense	1,320	500	500	997	(497)	-	74	(74)
10-40-403-6102	Edwards Climbing Expense	-	-	-	-	-	-	-	-
10-40-405-6102	Edwards Events/Parties Expense	757	250	208	-	208	21	-	21
10-40-400-6401	Edwards Internet/Telephone/Cable	8,478	8,977	7,478	5,852	1,626	748	30	718
10-40-400-6402	Edwards Electric	26,549	30,550	23,400	19,989	3,411	1,500	-	1,500
10-40-400-6404	Edwards Natural Gas	11,935	13,475	11,025	6,535	4,490	500	84	416
10-40-400-6406	Edwards Security/Fire Suppression	672	1,750	1,750	8,271	(6,521)	-	-	-
10-40-400-6408	Edwards Water/Sewer	9,305	9,600	7,997	8,410	(414)	800	826	(26)
	Total Exp. Other than Wages and Benefits	**242,746**	**259,946**	**216,248**	**201,117**	**15,131**	**18,827**	**16,167**	**2,661**
	Total Expenditures	**952,858**	**1,066,239**	**886,370**	**859,684**	**26,686**	**86,261**	**90,770**	**(4,509)**
	Revenue Over/(Under) Expenditures	**(338,841)**	**(406,390)**	**(362,022)**	**(329,943)**	**32,079**	**(36,010)**	**(39,846)**	**(3,836)**

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	2025 Actual	2026 Approved Budget	2026 YTD as of 10.31.26 Budget	2026 YTD as of 10.31.26 Actual	Variance Favorable/ (Unfavor)	2026 Current Month October Budget	2026 Current Month October Actual	Variance Favorable/ (Unfavor)
10-50-280-4300	Outdoor Rec MRMD Program Revenue	-	-	-	-	-	-	-	-
10-50-280-4302	Gear library revenue	1,047	900	750	1,439	689	75	-	(75)
10-50-280-4500	Outdoor Rec - Contribution revenue	-	-	-	-	-	-	-	-
10-50-281-4300	Outdoor Rec - Day Camps Revenue	57,536	79,130	79,130	77,735	(1,395)	-	45	45
10-50-282-4300	Outdoor Rec - Overnight Camps Revenue	128,074	18,045	18,045	15,659	(2,386)	-	-	-
10-50-283-4300	Outdoor Rec - Sports Camps Revenue	33,875	47,970	47,970	29,714	(18,256)	-	-	-
10-50-283-4301	Outdoor Rec - Sports Camps (contracted)	18,057	17,550	17,550	9,046	(8,504)	-	-	-
10-50-284-4300	Outdoor Rec - Special Events Revenue	-	-	-	-	-	-	-	-
10-50-285-4300	Outdoor Rec - Education Program Revenue	-	-	-	-	-	-	-	-
10-50-286-4300	Outdoor Rec - Clinics and Workshops Revenue	-	25,880	24,586	20,575	(4,011)	2,588	18	(2,570)
10-50-287-4300	Outdoor Rec - School's Out Program Revenue	-	-	-	-	-	-	-	-
10-50-288-4300	OR - Monument trips program revenue	-	44,500	44,500	59,180	14,680	-	-	-
10-50-289-4300	OR - Maloit park challenge program revenue	-	-	-	-	-	-	-	-
	Total Revenue	**238,588**	**233,975**	**232,531**	**213,349**	**(19,182)**	**2,663**	**63**	**(2,600)**
10-50-280-5000	Outdoor Rec Salaries	130,146	142,186	118,441	121,824	(3,383)	11,844	16,633	(4,789)
10-50-280-5002	Outdoor Rec Hourly Wages - Part Time	120,454	139,690	136,896	126,087	10,809	16,763	10,800	5,963
10-50-280-5010	401a Payroll Tax	9,689	10,706	8,918	9,439	(520)	892	1,111	(219)
10-50-280-5013	Medicare and other taxes	3,715	4,087	3,405	3,617	(212)	340	426	(86)
10-50-280-5014	Unemployment	512	564	470	499	(29)	47	59	(12)
10-50-280-5021	Dental	-	-	-	-	-	-	-	-
10-50-280-5020	Medical Coverage Premiums	26,887	27,687	23,063	24,762	(1,699)	2,306	-	2,306
10-50-280-5040	Retirement Benefits - 457 Match	8,168	8,380	6,981	6,957	24	698	952	(254)
	Total Wages and Benefits	**299,572**	**333,300**	**298,173**	**293,184**	**4,990**	**32,891**	**29,981**	**2,909**
10-50-280-5033	Outdoor Rec Staff Uniforms	-	-	-	-	-	-	-	-
10-50-280-6100	Outdoor Rec Office Supplies	1,074	-	-	13	(13)	-	-	-
10-50-280-6102	Outdoor Rec Operating Expenses	15,171	9,475	7,893	16,886	(8,994)	789	105	684
10-50-280-6122	Outdoor Rec Employee Relations	1,408	-	-	-	-	-	-	-
10-50-280-6161	Gear Library expense	1,991	4,300	3,582	1,334	2,248	358	-	358
10-50-280-6302	Outdoor Rec Marketing & Communications Expense	450	-	-	-	-	-	-	-
10-50-280-6350	Outdoor Rec Conferences and Training	-	-	-	-	-	-	-	-
10-50-280-6999	Outdoor recreation other expense	20	-	-	-	-	-	-	-
10-50-281-6102	Outdoor Rec Day Camp Program Expense	15,447	7,075	5,893	1,529	4,364	589	-	589
10-50-282-6102	Outdoor Rec Overnight Camp program Expense	13,272	3,700	3,082	7,569	(4,487)	308	(399)	707
10-50-283-6102	Outdoor Rec Sports Camp program expense	10,054	1,500	1,250	380	869	125	-	125
10-50-283-6230	Outdoor Rec Camp Contractor Expense	15,569	15,360	12,795	13,781	(986)	1,279	-	1,279
10-50-284-6102	Outdoor Rec Special Event Program expense	64	-	-	-	-	-	-	-
10-50-285-6102	Outdoor Rec Education Program Expense	-	-	-	-	-	-	-	-
10-50-286-6102	Outdoor Rec Clinics & Workshops Expense	-	14,850	12,370	5,619	6,751	1,237	-	1,237
10-50-287-6102	Outdoor Rec School's Out Program Expense	-	-	-	-	-	-	-	-
10-50-288-6102	OR Monument trips - Program expense	204	13,300	11,079	20,125	(9,046)	1,108	-	1,108
10-50-289-6102	OR - Maloit park challenge Program expense	-	-	-	-	-	-	-	-
	Total Exp. Other than Wages and Benefits	**74,724**	**69,560**	**57,943**	**67,235**	**(9,292)**	**5,794**	**(294)**	**6,088**
	Total Expenditures	**374,296**	**402,860**	**356,117**	**360,419**	**(4,302)**	**38,685**	**29,687**	**8,998**
	Revenue Over/(Under) Expenditures	**(135,708)**	**(168,885)**	**(123,586)**	**(147,070)**	**(23,485)**	**(36,022)**	**(29,624)**	**6,398**

Mountain Recreation Metro District, CO

Vendor History Report

By Vendor Name

Posting Date Range -

Payment Date Range 10/01/2026 - 10/31/2026

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number / Account Name	Payment Date / Dist Amount	Amount	Shipping	Tax	Discount	Net	Payment
Vendor Set: 01 - Vendor Set 01												
00001 - 1000 Bulbs							**276.63**	**0.00**	**0.00**	**0.00**	**276.63**	**276.63**
3586363	EPIR Light bulbs		9/8/2026		53410	10/2/2026	276.63	0.00	0.00	0.00	276.63	276.63
EPIR Light bulbs	0.00	0.00	276.63	10-20-400-6107	Eagle Maintenance Supplies	276.63						
00020 - Advanced Exercise Equipment							**360.52**	**0.00**	**0.00**	**0.00**	**360.52**	**360.52**
55286	Replacement seat rack for bike		9/25/2026		53411	10/2/2026	25.16	0.00	0.00	0.00	25.16	25.16
Replacement seat rack f	0.00	0.00	25.16	10-30-330-6102	Gypsum Fitness Program Expense	25.16						
55329	New cable		9/29/2026		53411	10/2/2026	335.36	0.00	0.00	0.00	335.36	335.36
New cable	0.00	0.00	335.36	10-30-330-6102	Gypsum Fitness Program Expense	335.36						

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number / Account Name	Payment Date / Dist Amount	Amount	Shipping	Tax	Discount	Net	Payment
00035 - Alpine Bank							**37,921.43**	**0.00**	**0.00**	**0.00**	**37,921.43**	**37,921.43**
A.B	CC		9/30/2026		DFT0002407	10/26/2026	37,921.43	0.00	0.00	0.00	37,921.43	37,921.43
Food Monument	0.00	0.00	2,076.20	10-50-288-6102		OR Monumnet trips - Program expe	2,076.20					
Soccer neats for freedor	0.00	0.00	1,857.06	25-70-400-6108		Freedom Park Sports Equipment/G	1,857.06					
Room for NRPA	0.00	0.00	1,321.78	10-10-100-6350		Conferences and Training	1,321.78					
Light Repairs	0.00	0.00	1,250.00	25-60-401-6363		Eagle Complex Maintenance Servic	1,250.00					
Youth hockey jerseys	0.00	0.00	1,232.00	10-20-260-6102		Eagle Youth Sports Program Expens	1,232.00					
NRPA Room Conference	0.00	0.00	1,199.47	10-10-100-6350		Conferences and Training	1,199.47					
NRPA Conference trainir	0.00	0.00	1,155.00	10-10-100-6350		Conferences and Training	1,155.00					
Daktronics	0.00	0.00	1,150.00	25-60-400-6108		Eagle Complex Sports Equipment/G	1,150.00					
Sylvan Lake	0.00	0.00	990.00	10-50-286-6102		Outdoor Rec Clinics & Workshops E	990.00					
Sports Jerseys	0.00	0.00	968.00	10-20-260-6102		Eagle Youth Sports Program Expens	344.00					
				10-30-260-6102		Gypsum Youth Sports Program Expe	288.00					
				10-40-260-6102		Edwards Youth Sports Program Exp	336.00					
Forest Service	0.00	0.00	927.67	10-50-281-6102		Outdoor Rec Day Camp Program Ex	500.00					
				10-50-281-6102		Outdoor Rec Day Camp Program Ex	427.67					
NRPA Conference	0.00	0.00	906.00	10-10-100-6350		Conferences and Training	906.00					
Monument Exp	0.00	0.00	833.60	10-50-288-6102		OR Monumnet trips - Program expe	833.60					
Engagement expenses	0.00	0.00	789.99	10-10-104-6131		Community Engagement expense	789.99					
Boxing fitness class	0.00	0.00	698.00	10-30-400-6350		Gypsum Staff Training Expense	698.00					
Red cross	0.00	0.00	659.00	10-30-400-6109		Gypsum Aquatics - Operations expe	659.00					
Gymnastics Banners	0.00	0.00	598.00	10-10-103-6308		Marketing - Programs Expense	598.00					
Flight to NRPA	0.00	0.00	552.40	10-10-100-6350		Conferences and Training	552.40					
LTM Food	0.00	0.00	521.93	10-10-100-6120		Meeting Expenses	521.93					
Monument Exp	0.00	0.00	517.28	10-50-288-6102		OR Monumnet trips - Program expe	517.28					
Conference flight	0.00	0.00	512.40	10-10-100-6350		Conferences and Training	512.40					
CPM Course Managmen	0.00	0.00	500.00	10-40-400-6350		Edwards Staff Training Expense	500.00					
Monument exp	0.00	0.00	443.32	10-50-288-6102		OR Monumnet trips - Program expe	443.32					
Field Trip	0.00	0.00	440.48	10-50-288-6102		OR Monumnet trips - Program expe	440.48					
Eureka	0.00	0.00	440.00	10-50-288-6102		OR Monumnet trips - Program expe	440.00					
Sponsorship banner	0.00	0.00	438.30	10-10-103-6150		Sponsorship Expenses	438.30					
Aging week swag	0.00	0.00	397.90	10-10-103-6308		Marketing - Programs Expense	397.90					
Monument Exp	0.00	0.00	387.53	10-50-288-6102		OR Monumnet trips - Program expe	387.53					
Alpine Lumber	0.00	0.00	363.74	10-30-401-6107		Gypsum Maintenance Supplies	363.74					
Sponsorship Banner	0.00	0.00	357.78	10-10-104-6130		Community Event Expense	357.78					
Oil for GRC Steam room	0.00	0.00	351.40	10-30-400-6106		Gypsum Janitorial & Medical Suppli	351.40					
Monument	0.00	0.00	333.02	10-50-288-6102		OR Monumnet trips - Program expe	333.02					
Alpine Lumber	0.00	0.00	332.49	10-30-401-6107		Gypsum Maintenance Supplies	332.49					
Beam aligments machin	0.00	0.00	317.20	10-20-403-6114		Eagle Rink Supplies & Equipment	317.20					
Dino museum	0.00	0.00	296.00	10-50-288-6102		OR Monumnet trips - Program expe	296.00					
Red Cross Inc	0.00	0.00	288.00	10-30-400-6109		Gypsum Aquatics - Operations expe	288.00					
Dally Up creations	0.00	0.00	280.16	10-20-260-6102		Eagle Youth Sports Program Expens	280.16					
Aging week swag	0.00	0.00	280.04	10-10-103-6308		Marketing - Programs Expense	280.04					

Payable Number / Item Description	Description / Units	Post Date / Price	1099 / Amount	Payment Number / Account Number	Payment Date / Account Name	Amount / Dist Amount	Shipping	Tax	Discount	Net	Payment
Conference Flight	0.00	0.00	278.00	10-10-100-6350	Conferences and Training	278.00					
Light bulbs	0.00	0.00	276.63	10-20-403-6114	Eagle Rink Supplies & Equipment	276.63					
Amazon	0.00	0.00	274.88	10-10-100-6312	Dues, Subscriptions, Books	274.88					
Anypromo	0.00	0.00	262.59	10-10-100-6312	Dues, Subscriptions, Books	262.59					
Interstate Two Valley Tir	0.00	0.00	255.43	10-10-100-6140	District Vehicle Fuel & Maintenance	255.43					
Rec or Treat	0.00	0.00	247.23	10-30-405-6102	Gypsum Events/Parties Expense	247.23					
Monument Exp	0.00	0.00	244.01	10-50-288-6102	OR Monumnet trips - Program expe	244.01					
Symphony Smart Homes	0.00	0.00	240.00	10-20-400-6360	Eagle Building Maintenance Service	240.00					
Walmart Monument	0.00	0.00	228.17	10-50-288-6102	OR Monumnet trips - Program expe	228.17					
Conferences and trainin	0.00	0.00	227.89	10-10-100-6350	Conferences and Training	227.89					
Monument	0.00	0.00	224.00	10-50-288-6102	OR Monumnet trips - Program expe	224.00					
Tents	0.00	0.00	218.90	10-50-280-6102	Outdoor Rec Operating Expenses	218.90					
Dino Invoice	0.00	0.00	216.00	10-50-288-6102	OR Monumnet trips - Program expe	216.00					
Door closer for steam ro	0.00	0.00	214.90	10-30-400-6106	Gypsum Janitorial & Medical Suppli	214.90					
Monument Expense	0.00	0.00	200.00	10-50-280-6102	Outdoor Rec Operating Expenses	200.00					
Walmart Monument	0.00	0.00	193.84	10-50-282-6102	Outdoor Rec Overnight Camp progr	193.84					
Monument Exp	0.00	0.00	185.80	10-50-288-6102	OR Monumnet trips - Program expe	185.80					
Coated outdoor furnitur	0.00	0.00	180.00	25-70-401-6107	Freedom Park Maintenance Supplie	180.00					
Camera Gimbal	0.00	0.00	179.00	10-10-103-6302	Marketing and Communication Exp	179.00					
Monument Exp	0.00	0.00	177.05	10-50-288-6102	OR Monumnet trips - Program expe	177.05					
R3 Caffe	0.00	0.00	168.00	10-10-100-6120	Meeting Expenses	168.00					
Active aging week A frar	0.00	0.00	162.00	10-10-103-6308	Marketing - Programs Expense	162.00					
Amazon GRC	0.00	0.00	155.99	10-30-400-6106	Gypsum Janitorial & Medical Suppli	155.99					
PDS GRC	0.00	0.00	142.05	10-30-401-6360	Gypsum Building Maintenance Serv	142.05					
Leotards	0.00	0.00	134.32	10-40-290-6102	Edwards Gymnastics Program Expe	134.32					
Conferences and trainin	0.00	0.00	125.00	10-10-100-6350	Conferences and Training	125.00					
Vero Networks	0.00	0.00	120.00	10-30-400-6401	Gypsum Internet/Telephone/Cable	120.00					
Landfill Payment	0.00	0.00	117.14	10-30-400-6408	Gypsum Water/Sewer/Trash	117.14					
Monument Exp	0.00	0.00	112.56	10-50-288-6102	OR Monumnet trips - Program expe	112.56					
Supplies for team buildi	0.00	0.00	110.97	10-10-100-6120	Meeting Expenses	110.97					
VIOC Edwards	0.00	0.00	109.63	10-40-401-6360	Edwards Building Maintenance Serv	109.63					
Van Fuel	0.00	0.00	107.93	10-10-100-6140	District Vehicle Fuel & Maintenance	107.93					
Monument	0.00	0.00	105.76	10-50-288-6102	OR Monumnet trips - Program expe	105.76					
Garmin	0.00	0.00	104.85	10-50-280-6102	Outdoor Rec Operating Expenses	104.85					
Gas Monument	0.00	0.00	102.29	10-10-100-6140	District Vehicle Fuel & Maintenance	102.29					
EPIR Internet	0.00	0.00	99.95	10-20-400-6401	Eagle Internet/Telephone/Cable	99.95					
Shell Oil	0.00	0.00	99.87	10-10-100-6140	District Vehicle Fuel & Maintenance	99.87					
Gymanstics coach meme	0.00	0.00	99.00	10-40-290-6102	Edwards Gymnastics Program Expe	99.00					
Equipment for the gym	0.00	0.00	95.97	10-30-290-6102	Gypsum Gymnastics Program Exper	95.97					
Garmin	0.00	0.00	94.75	10-30-400-6100	Gypsum Office Supplies	94.75					
Walmart EFH Supplies	0.00	0.00	93.07	10-40-400-6100	Edwards Office Supplies	93.07					
EFH Supplies	0.00	0.00	93.07	10-40-400-6100	Edwards Office Supplies	93.07					
TPS Sensor and tire rota	0.00	0.00	89.99	10-10-100-6140	District Vehicle Fuel & Maintenance	89.99					

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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					
Covers for drinking foun	0.00	0.00	89.70	10-30-400-6106	Gypsum Janitorial & Medical Suppli	89.70					
Monument	0.00	0.00	89.16	10-50-288-6102	OR Monumnet trips - Program expe	89.16					
Farewell luch for ana	0.00	0.00	88.36	10-10-103-6302	Marketing and Communication Exp	88.36					
Google youtube tv	0.00	0.00	87.72	50-40-400-7100	Edwards E sports	87.72					
Truck Fuel	0.00	0.00	84.67	10-10-100-6140	District Vehicle Fuel & Maintenance	84.67					
Nerf blasters for birthda	0.00	0.00	83.93	10-40-401-6107	Edwards Maintenance Supplies	83.93					
Monument Exp	0.00	0.00	83.66	10-50-282-6102	Outdoor Rec Overnight Camp progr	83.66					
NRPA Conference	0.00	0.00	83.13	10-10-100-6350	Conferences and Training	83.13					
Amazon	0.00	0.00	82.83	10-50-288-6102	OR Monumnet trips - Program expe	82.83					
Toys for child watch	0.00	0.00	82.00	10-30-406-6102	Gypsum Child Watch Expense	82.00					
Mailoit hardware	0.00	0.00	80.34	10-50-280-6161	Gear Library expense	80.34					
Outdoor rec	0.00	0.00	79.62	10-50-288-6102	OR Monumnet trips - Program expe	79.62					
Gas	0.00	0.00	78.00	10-10-100-6140	District Vehicle Fuel & Maintenance	78.00					
Proyecto linguistico	0.00	0.00	75.00	10-50-280-6102	Outdoor Rec Operating Expenses	75.00					
Outdoor rec	0.00	0.00	75.00	10-50-280-6102	Outdoor Rec Operating Expenses	75.00					
Homebase	0.00	0.00	70.00	10-30-301-6102	Gypsum Aquatics - Program Expens	70.00					
PDS EFH	0.00	0.00	69.58	10-40-401-6360	Edwards Building Maintenance Serv	69.58					
Gas Monument	0.00	0.00	69.12	10-10-100-6140	District Vehicle Fuel & Maintenance	69.12					
Pumps for cleaner drum	0.00	0.00	68.28	10-30-400-6106	Gypsum Janitorial & Medical Suppli	68.28					
Groceries for certificatio	0.00	0.00	66.98	10-30-400-6350	Gypsum Staff Training Expense	66.98					
Amazon EFH	0.00	0.00	65.19	10-40-401-6360	Edwards Building Maintenance Serv	65.19					
Van Fuel	0.00	0.00	63.21	10-10-100-6140	District Vehicle Fuel & Maintenance	63.21					
Van fuel	0.00	0.00	60.93	10-10-100-6140	District Vehicle Fuel & Maintenance	60.93					
Monument food	0.00	0.00	59.82	10-50-282-6102	Outdoor Rec Overnight Camp progr	59.82					
Paddles for taekwondo	0.00	0.00	58.38	10-40-260-6102	Edwards Youth Sports Program Exp	58.38					
Cert Trip	0.00	0.00	57.83	10-30-400-6350	Gypsum Staff Training Expense	57.83					
Supplies GRC	0.00	0.00	57.82	10-30-400-6100	Gypsum Office Supplies	57.82					
Ball pump	0.00	0.00	56.88	10-30-400-6106	Gypsum Janitorial & Medical Suppli	56.88					
Home Depot	0.00	0.00	55.88	10-40-401-6360	Edwards Building Maintenance Serv	55.88					
GRC Supplies	0.00	0.00	53.98	10-30-400-6100	Gypsum Office Supplies	53.98					
HD hose janitor closet	0.00	0.00	52.94	10-40-401-6107	Edwards Maintenance Supplies	52.94					
First Aid supplies	0.00	0.00	51.59	10-20-400-6106	Eagle Janitorial & Medical Supplies	51.59					
Stock photo	0.00	0.00	50.42	10-10-100-6312	Dues, Subscriptions, Books	50.42					
Gas Monument	0.00	0.00	50.38	10-10-100-6140	District Vehicle Fuel & Maintenance	50.38					
American Airport	0.00	0.00	50.00	10-10-100-6350	Conferences and Training	50.00					
Bag Check Fee	0.00	0.00	50.00	10-10-100-6350	Conferences and Training	50.00					
Parking conference	0.00	0.00	50.00	10-10-100-6350	Conferences and Training	50.00					
Dominos	0.00	0.00	49.70	10-20-301-6102	Eagle Aquatics - Program Expense	49.70					
Shell Monument	0.00	0.00	49.60	10-10-100-6140	District Vehicle Fuel & Maintenance	49.60					
Printer Paper	0.00	0.00	48.99	10-30-400-6100	Gypsum Office Supplies	48.99					

Payable Number / Item Description	Description / Account Number	Post Date / Account Name	1099 / Payment Number	Payment Date	Amount / Dist Amount	Shipping	Tax	Discount	Net	Payment
	Units	Price	Amount							
Hand Sanitizer	0.00	0.00	48.96	10-30-400-6106	Gypsum Janitorial & Medical Suppli	48.96				
Parts for soccer goals EF	0.00	0.00	48.82	25-70-401-6105	Freedom Park Maintenance Equipm	48.82				
Gas for CERT Trip	0.00	0.00	48.00	10-30-400-6350	Gypsum Staff Training Expense	48.00				
Red cross inc	0.00	0.00	48.00	10-30-400-6109	Gypsum Aquatics - Operations expe	48.00				
Board Meeting food	0.00	0.00	47.00	10-10-100-6120	Meeting Expenses	47.00				
Pirate supplies	0.00	0.00	45.96	10-30-405-6102	Gypsum Events/Parties Expense	45.96				
First Aid Supplies	0.00	0.00	45.61	10-20-400-6106	Eagle Janitorial & Medical Supplies	45.61				
Gypsum Staff Training	0.00	0.00	45.00	10-30-400-6350	Gypsum Staff Training Expense	45.00				
NPS Park Pass	0.00	0.00	45.00	10-50-288-6102	OR Monumnet trips - Program expe	45.00				
Saddlehorn reservation	0.00	0.00	44.00	10-50-288-6102	OR Monumnet trips - Program expe	44.00				
Fuel	0.00	0.00	43.70	10-10-100-6140	District Vehicle Fuel & Maintenance	43.70				
Facebooks Ads	0.00	0.00	40.84	10-10-103-6302	Marketing and Communication Exp	40.84				
Wylaco	0.00	0.00	40.60	10-50-280-6102	Outdoor Rec Operating Expenses	40.60				
PDS EPIR	0.00	0.00	40.34	10-20-400-6360	Eagle Building Maintenance Service	40.34				
American Red cross	0.00	0.00	39.11	10-30-400-6109	Gypsum Aquatics - Operations expe	39.11				
Employee meal for last c	0.00	0.00	38.99	10-40-400-6122	Edwards Employee Relations	38.99				
Replacement ballasts	0.00	0.00	38.25	10-30-400-6100	Gypsum Office Supplies	38.25				
Shell Monument trip	0.00	0.00	38.20	10-10-100-6140	District Vehicle Fuel & Maintenance	38.20				
Van Fuel	0.00	0.00	37.08	10-10-100-6140	District Vehicle Fuel & Maintenance	37.08				
Buesiness cards	0.00	0.00	35.31	10-10-103-6302	Marketing and Communication Exp	35.31				
Bussiness cards	0.00	0.00	35.31	10-10-103-6302	Marketing and Communication Exp	35.31				
NRPA Conference	0.00	0.00	33.31	10-10-100-6350	Conferences and Training	33.31				
Food for CERT	0.00	0.00	33.30	10-10-100-6350	Conferences and Training	33.30				
Vacuum Bags	0.00	0.00	32.39	10-30-400-6106	Gypsum Janitorial & Medical Suppli	32.39				
Board Meeting food	0.00	0.00	30.36	10-10-100-6120	Meeting Expenses	30.36				
Marketing text message	0.00	0.00	30.00	10-10-103-6302	Marketing and Communication Exp	30.00				
Screening registration fc	0.00	0.00	30.00	10-40-290-6102	Edwards Gymnastics Program Expe	30.00				
Business cards	0.00	0.00	29.97	10-10-103-6302	Marketing and Communication Exp	29.97				
Alpine Quest	0.00	0.00	29.40	10-50-280-6102	Outdoor Rec Operating Expenses	29.40				
Engagement expenses s	0.00	0.00	29.14	10-10-104-6131	Community Engagement expense	29.14				
Mouse traps front door	0.00	0.00	28.18	10-20-400-6106	Eagle Janitorial & Medical Supplies	28.18				
League Lobster	0.00	0.00	27.31	10-20-260-6102	Eagle Youth Sports Program Expens	9.10				
				10-30-260-6102	Gypsum Youth Sports Program Expe	9.10				
				10-40-260-6102	Edwards Youth Sports Program Exp	9.11				
Fundraising expense	0.00	0.00	25.00	10-10-100-6150	Fundraising Expense - MRF	25.00				
City market	0.00	0.00	24.09	10-20-301-6102	Eagle Aquatics - Program Expense	24.09				
LTM Fodd & Drinks	0.00	0.00	23.80	10-10-100-6120	Meeting Expenses	23.80				
NRPA Flight	0.00	0.00	23.64	10-10-100-6350	Conferences and Training	23.64				
Monthly Xbox Subscripti	0.00	0.00	22.99	10-40-390-6102	E-sports Program Supplies	22.99				
Monthly Xbpx Subscripti	0.00	0.00	22.99	10-40-390-6102	E-sports Program Supplies	22.99				
R3Caffe	0.00	0.00	18.59	10-30-211-6102	Gypsum active older adult Program	18.59				
Food for CERT Trip	0.00	0.00	18.44	10-30-400-6350	Gypsum Staff Training Expense	18.44				
NRPA Conference	0.00	0.00	18.26	10-10-100-6350	Conferences and Training	18.26				

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NRPA Flight	0.00	0.00	18.26	10-10-100-6350	Conferences and Training	18.26					
Food on CERT Trip	0.00	0.00	18.18	10-30-400-6350	Gypsum Staff Training Expense	18.18					
Amazon GRC	0.00	0.00	17.99	10-30-400-6100	Gypsum Office Supplies	17.99					
NRPA Conference	0.00	0.00	17.88	10-10-100-6350	Conferences and Training	17.88					
Ridleys Market	0.00	0.00	16.44	10-20-301-6102	Eagle Aquatics - Program Expense	16.44					
Gypsum Staff Train	0.00	0.00	16.15	10-30-400-6350	Gypsum Staff Training Expense	16.15					
Canva	0.00	0.00	15.00	10-10-100-6312	Dues, Subscriptions, Books	15.00					
NRPA Food	0.00	0.00	13.81	10-10-100-6350	Conferences and Training	13.81					
City Market ourdoor rec	0.00	0.00	13.48	10-50-280-6100	Outdoor Rec Office Supplies	13.48					
Walmart Monument	0.00	0.00	13.12	10-50-282-4300	Outdoor Rec - Overnight Camps Re	13.12					
Facebooks ads	0.00	0.00	13.12	10-10-103-6302	Marketing and Communication Exp	13.12					
Amazon GRC	0.00	0.00	12.33	10-20-205-6102	Eagle Rec Kids Program Expense	12.33					
Facebooks Ads	0.00	0.00	12.10	10-10-103-6302	Marketing and Communication Exp	12.10					
Facebooks Ads	0.00	0.00	11.87	10-10-103-6302	Marketing and Communication Exp	11.87					
Food on CERT Trip	0.00	0.00	11.80	10-30-400-6350	Gypsum Staff Training Expense	11.80					
Odor blooker floor	0.00	0.00	9.49	10-30-400-6106	Gypsum Janitorial & Medical Suppli	9.49					
Uneven bars scraper	0.00	0.00	7.98	10-40-290-6102	Edwards Gymnastics Program Expe	7.98					
Monument	0.00	0.00	7.02	10-50-288-6102	OR Monumnet trips - Program expe	7.02					
USB Cable	0.00	0.00	6.52	10-40-400-6100	Edwards Office Supplies	6.52					
Facebook ads	0.00	0.00	6.11	10-10-103-6302	Marketing and Communication Exp	6.11					
EFH Supplies	0.00	0.00	5.59	10-40-401-6360	Edwards Building Maintenance Ser	5.59					
Slope Ice	0.00	0.00	2.60	10-50-288-6102	OR Monumnet trips - Program expe	2.60					
Amazon Refund	0.00	0.00	-22.32	10-30-400-6106	Gypsum Janitorial & Medical Suppli	-22.32					
Amazon Refund	0.00	0.00	-23.99	10-30-400-6106	Gypsum Janitorial & Medical Suppli	-23.99					
Amazon	0.00	0.00	-55.69	10-40-400-6100	Edwards Office Supplies	-55.69					
Walmart Refund	0.00	0.00	-207.00	10-50-288-6102	OR Monumnet trips - Program expe	-207.00					
Alpine Lumber	0.00	0.00	-363.74	10-30-401-6107	Gypsum Maintenance Supplies	-363.74					
00895 - Amilia Technologies USA Inc						**7,595.97**	**0.00**	**0.00**	**0.00**	**7,595.97**	**7,595.97**
1605149	Amilia Monthly		9/30/2026	DFT0002452	10/5/2026	7,595.97	0.00	0.00	0.00	7,595.97	7,595.97
Amilia Monthly	0.00	0.00	7,595.97	10-10-100-6210	Software Fees - Registration Systen	2,665.00					
				10-10-101-6316	Credit Card Processor Fees	4,930.97					
00066 - Apex Security						**95.77**	**0.00**	**0.00**	**0.00**	**95.77**	**95.77**
1837264	Alarm October		10/5/2026	DFT0002411	10/13/2026	95.77	0.00	0.00	0.00	95.77	95.77
Alarm October	0.00	0.00	95.77	10-20-400-6406	Eagle Security	95.77					
00085 - Background Investigation Bureau, LLC						**59.00**	**0.00**	**0.00**	**0.00**	**59.00**	**59.00**
INV-107400	Background Checks		10/18/2026	DFT0002412	10/22/2026	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						**2,635.30**	**0.00**	**0.00**	**0.00**	**2,635.30**	**2,635.30**
559275338310.05.26	ESC Natural Gas		10/5/2026	DFT0002413	10/26/2026	26.57	0.00	0.00	0.00	26.57	26.57
ESC Natural Gas	0.00	0.00	26.57	25-60-400-6404	Eagle Complex Natural Gas	26.57					

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770218778110.02.26	EFH Natural Gas		10/2/2026		DFT0002414	10/22/2026	83.60	0.00	0.00	0.00	83.60	83.60
EFH Natural Gas	0.00	0.00	83.60	10-40-400-6404		Edwards Natural Gas		83.60				
905660341010.07.26	EPIR Natural Gas		10/7/2026		DFT0002415	10/27/2026	1,611.76	0.00	0.00	0.00	1,611.76	1,611.76
EPIR Natural Gas	0.00	0.00	1,611.76	10-20-400-6404		Eagle Natural Gas		1,611.76				
905673400610.07.26	GRC Natural Gas		10/7/2026		DFT0002416	10/27/2026	913.37	0.00	0.00	0.00	913.37	913.37
GRC Natural Gas	0.00	0.00	913.37	10-30-400-6404		Gypsum Natural Gas		913.37				
00945 - Blue Monster Service							**1,195.00**	**0.00**	**0.00**	**0.00**	**1,195.00**	**1,195.00**
19156	Port o Pot service at Buckorn		9/21/2026	Y	53438	10/26/2026	395.00	0.00	0.00	0.00	395.00	395.00
Port o Pot service at Buc	0.00	0.00	395.00	10-30-260-6102		Gypsum Youth Sports Program Expe		395.00				
19157	McCoy Toilets		9/21/2026	Y	53438	10/26/2026	800.00	0.00	0.00	0.00	800.00	800.00
McCoy Toilets	0.00	0.00	800.00	25-80-400-6407		McCoy Park Portable Toilets		800.00				
01310 - Cat Hulford							**1,278.59**	**0.00**	**0.00**	**0.00**	**1,278.59**	**1,278.59**
C.H10.23.26	Cat Hulford Check		10/23/2026		53439	10/26/2026	149.86	0.00	0.00	0.00	149.86	149.86
Cat Hulford Check	0.00	0.00	149.86	10-2100		Payroll Liabilities		149.86				
CH10.20.26	Paycheck		10/20/2026		53428	10/20/2026	1,128.73	0.00	0.00	0.00	1,128.73	1,128.73
Paycheck	0.00	0.00	1,128.73	10-2100		Payroll Liabilities		1,128.73				
00144 - CEBT'							**47,203.38**	**0.00**	**0.00**	**0.00**	**47,203.38**	**47,203.38**
INV0086084	CEBT Monthly		9/21/2026		DFT0002445	10/7/2026	47,203.38	0.00	0.00	0.00	47,203.38	47,203.38
CEBT Monthly	0.00	0.00	47,203.38	10-10-100-5020		Medical Coverage Premiums		8,296.31				
				10-20-100-5020		Medical Coverage Premiums		11,304.07				
				10-30-100-5020		Medical Coverage Premiums		12,733.11				
				10-40-100-5020		Medical Coverage Premiums		8,703.28				
				10-50-280-5020		Medical Coverage Premiums		2,800.03				
				25-60-400-5020		Medical Coverage Premiums		1,693.98				
				25-70-100-5020		Medical Coverage Premiums		1,672.60				
00148 - Century Link/Lumen							**698.07**	**0.00**	**0.00**	**0.00**	**698.07**	**698.07**
30090445109.14.26	EPIR Internet		9/14/2026		DFT0002417	10/6/2026	181.54	0.00	0.00	0.00	181.54	181.54
EPIR Internet	0.00	0.00	181.54	10-20-400-6401		Eagle Internet/Telephone/Cable		181.54				
41497414009.14.26	EFH Internet		9/14/2026		DFT0002419	10/6/2026	197.21	0.00	0.00	0.00	197.21	197.21
EFH Internet	0.00	0.00	197.21	10-40-400-6401		Edwards Internet/Telephone/Cable		197.21				
41497420809.14.26	GRC Phone Line		9/14/2026		DFT0002418	10/6/2026	111.86	0.00	0.00	0.00	111.86	111.86
GRC Phone Line	0.00	0.00	111.86	10-30-400-6401		Gypsum Internet/Telephone/Cable		111.86				
800493657	GRC Internet		9/12/2026		DFT0002434	10/13/2026	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				
00155 - checkr							**453.24**	**0.00**	**0.00**	**0.00**	**453.24**	**453.24**
2719871	Background Checks		9/30/2026		DFT0002420	10/6/2026	453.24	0.00	0.00	0.00	453.24	453.24
Background Checks	0.00	0.00	453.24	10-10-102-5052		Employee Recruitment Expense		453.24				

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number / Account Name	Payment Date / Dist Amount	Amount	Shipping	Tax	Discount	Net	Payment
00178 - Colorado Department of Revenue							**1,598.44**	**0.00**	**0.00**	**0.00**	**1,598.44**	**1,598.44**
Q3 2026 Sales Tax	Q3 2026 Sales Tax		10/8/2026		DFT0002461	10/8/2026	1,598.44	0.00	0.00	0.00	1,598.44	1,598.44
Q3 2026 Sales Tax	0.00	0.00	1,598.44	10-20-400-6318	Eagle Sales Tax	1,577.39						
				10-30-400-6318	Gypsum Sales Tax	21.05						
00185 - Colorado Mountain News Media							**1,473.68**	**0.00**	**0.00**	**0.00**	**1,473.68**	**1,473.68**
IN250285	September Vail Daily Ads		9/30/2026		53440	10/26/2026	1,473.68	0.00	0.00	0.00	1,473.68	1,473.68
September Vail Daily Ad	0.00	0.00	1,473.68	10-10-103-6308	Marketing - Programs Expense	1,473.68						
00194 - Comcast Cable							**551.66**	**0.00**	**0.00**	**0.00**	**551.66**	**551.66**
849750510023147209.06.	EFH Internet		9/6/2026		DFT0002421	10/5/2026	327.23	0.00	0.00	0.00	327.23	327.23
EFH Internet	0.00	0.00	327.23	10-40-400-6401	Edwards Internet/Telephone/Cable	327.23						
849750523000274409.11.	EPIR Internet		9/11/2026		DFT0002422	10/8/2026	224.43	0.00	0.00	0.00	224.43	224.43
EPIR Internet	0.00	0.00	224.43	10-20-400-6401	Eagle Internet/Telephone/Cable	224.43						
00196 - Complete Ice Arena Services							**7,343.60**	**0.00**	**0.00**	**0.00**	**7,343.60**	**7,343.60**
3343	Zamboni Work		10/12/2026		DFT0002455	10/29/2026	7,343.60	0.00	0.00	0.00	7,343.60	7,343.60
Zamboni Work	0.00	0.00	7,343.60	10-20-403-6114	Eagle Rink Supplies & Equipment	7,343.60						
00218 - Decypher Technologies, Inc							**13,118.80**	**0.00**	**0.00**	**0.00**	**13,118.80**	**13,118.80**
166493MSP	It Network		9/15/2026		DFT0002458	10/6/2026	5,696.53	0.00	0.00	0.00	5,696.53	5,696.53
It Network	0.00	0.00	5,696.53	10-10-105-6206	Computer/IT/Phone Services	5,696.53						
166854DCY	It & Network		9/4/2026		DFT0002454	10/6/2026	7,249.77	0.00	0.00	0.00	7,249.77	7,249.77
It & Network	0.00	0.00	7,249.77	50-40-400-7001	Field House Capital Replacement Fu	7,249.77						
166920DCY	Decypher It		9/30/2026		DFT0002459	10/6/2026	172.50	0.00	0.00	0.00	172.50	172.50
Decypher It	0.00	0.00	172.50	10-10-105-6206	Computer/IT/Phone Services	172.50						
00228 - DIRECTV							**169.99**	**0.00**	**0.00**	**0.00**	**169.99**	**169.99**
012028168X261028	Monthly TV		10/28/2026		DFT0002423	10/13/2026	169.99	0.00	0.00	0.00	169.99	169.99
Monthly TV	0.00	0.00	169.99	10-20-400-6401	Eagle Internet/Telephone/Cable	169.99						
00257 - Eagle County Fleet Services							**1,453.81**	**0.00**	**0.00**	**0.00**	**1,453.81**	**1,453.81**
September 2026	Monthly Fuel		10/6/2026		53429	10/20/2026	1,453.81	0.00	0.00	0.00	1,453.81	1,453.81
Monthly Fuel	0.00	0.00	1,453.81	10-10-100-6140	District Vehicle Fuel & Maintenance	1,453.81						
00269 - Eagle River Water & Sanitation Dist.							**865.70**	**0.00**	**0.00**	**0.00**	**865.70**	**865.70**
305254910.02.26	EFH Water		10/2/2026		DFT0002438	10/20/2026	825.98	0.00	0.00	0.00	825.98	825.98
EFH Water	0.00	0.00	825.98	10-40-400-6408	Edwards Water/Sewer	825.98						
305255210.02.26	FP Water		10/2/2026		DFT0002437	10/20/2026	39.72	0.00	0.00	0.00	39.72	39.72
FP Water	0.00	0.00	39.72	25-70-401-6240	FP Outdoor Ice Rink Maintenance E	39.72						
01305 - Elevator Technicians LLC							**5,625.00**	**0.00**	**0.00**	**0.00**	**5,625.00**	**5,625.00**
5046R	Elevator Repair		9/25/2026		53412	10/2/2026	5,625.00	0.00	0.00	0.00	5,625.00	5,625.00
Elevator Repair	0.00	0.00	5,625.00	10-30-401-6360	Gypsum Building Maintenance Serv	5,625.00						

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00296 - EMPIRE PAINTING						**2,925.00**	**0.00**	**0.00**	**0.00**	**2,925.00**	**2,925.00**
557	Front Entry Paint	8/30/2026	Y	53413	10/2/2026	2,925.00	0.00	0.00	0.00	2,925.00	2,925.00
Front Entry Paint	0.00	0.00 2,925.00	10-20-400-6360	Eagle Building Maintenance Service	2,925.00						
00982 - English Spanish Marketing LLC						**450.00**	**0.00**	**0.00**	**0.00**	**450.00**	**450.00**
99713C3D-0031	Gogle Adwords	9/26/2026	Y	DFT0002449	10/29/2026	450.00	0.00	0.00	0.00	450.00	450.00
Gogle Adwords	0.00	0.00 450.00	10-10-103-6302	Marketing and Communication Exp	450.00						
00341 - Fred's Plumbing and Heating Serv, Inc						**800.00**	**0.00**	**0.00**	**0.00**	**800.00**	**800.00**
64718686	EPIR Locker room drains	9/28/2026		53414	10/2/2026	800.00	0.00	0.00	0.00	800.00	800.00
EPIR Locker room drains	0.00	0.00 800.00	10-20-400-6360	Eagle Building Maintenance Service	800.00						
00389 - Hartman Brothers, Inc.						**1,158.98**	**0.00**	**0.00**	**0.00**	**1,158.98**	**1,158.98**
474597	CO2 Fee	7/30/2026		53415	10/2/2026	131.00	0.00	0.00	0.00	131.00	131.00
CO2 Fee	0.00	0.00 131.00	10-30-400-6109	Gypsum Aquatics - Operations expe	131.00						
474657	CO2 Fee	7/30/2026		53415	10/2/2026	49.00	0.00	0.00	0.00	49.00	49.00
CO2 Fee	0.00	0.00 49.00	10-30-400-6109	Gypsum Aquatics - Operations expe	49.00						
478962	Carbon Dioxide	9/28/2026		53415	10/2/2026	177.84	0.00	0.00	0.00	177.84	177.84
Carbon Dioxide	0.00	0.00 177.84	10-30-400-6109	Gypsum Aquatics - Operations expe	177.84						
478965	Carbon Dioxide	9/28/2026		53415	10/2/2026	124.60	0.00	0.00	0.00	124.60	124.60
Carbon Dioxide	0.00	0.00 124.60	10-30-400-6109	Gypsum Aquatics - Operations expe	124.60						
479112	Co2 Fee	9/29/2026		53415	10/2/2026	131.00	0.00	0.00	0.00	131.00	131.00
Co2 Fee	0.00	0.00 131.00	10-30-400-6109	Gypsum Aquatics - Operations expe	131.00						
479172	Co2 Fee	9/29/2026		53415	10/2/2026	49.00	0.00	0.00	0.00	49.00	49.00
Co2 Fee	0.00	0.00 49.00	10-30-400-6109	Gypsum Aquatics - Operations expe	49.00						
479182	CO2 Fee	9/29/2026		53415	10/2/2026	61.00	0.00	0.00	0.00	61.00	61.00
CO2 Fee	0.00	0.00 61.00	10-30-400-6109	Gypsum Aquatics - Operations expe	61.00						
480527	Carbon Dioxide	10/9/2026		53430	10/20/2026	226.14	0.00	0.00	0.00	226.14	226.14
Carbon Dioxide	0.00	0.00 226.14	10-30-400-6109	Gypsum Aquatics - Operations expe	226.14						
480529	Carbon Dioxide	10/9/2026		53430	10/20/2026	209.40	0.00	0.00	0.00	209.40	209.40
Carbon Dioxide	0.00	0.00 209.40	10-30-400-6109	Gypsum Aquatics - Operations expe	209.40						
00407 - Holy Cross Energy						**25,945.23**	**0.00**	**0.00**	**0.00**	**25,945.23**	**25,945.23**
11251500010.14.26	ESC Energy	10/14/2026		DFT0002448	10/30/2026	2,591.49	0.00	0.00	0.00	2,591.49	2,591.49
ESC Energy	0.00	0.00 2,591.49	25-60-400-6402	Eagle Complex Electric	2,591.49						
50135810110.14.26	EPIR Energy	10/14/2026		DFT0002447	10/30/2026	10,337.39	0.00	0.00	0.00	10,337.39	10,337.39
EPIR Energy	0.00	0.00 10,337.39	10-30-400-6402	Gypsum Electric	10,337.39						
50191990109.18.26	GRC Energy	9/18/2026		DFT0002424	10/6/2026	11,502.27	0.00	0.00	0.00	11,502.27	11,502.27
GRC Energy	0.00	0.00 11,502.27	10-30-400-6402	Gypsum Electric	11,502.27						
50315040109.25.26	EFH Energy	9/25/2026		DFT0002425	10/14/2026	1,514.08	0.00	0.00	0.00	1,514.08	1,514.08

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EFH Energy	0.00	0.00	1,514.08	10-40-400-6402	Edwards Electric	1,514.08						
00408 - Home Depot							**306.69**	**0.00**	**0.00**	**0.00**	**306.69**	**306.69**
HD10.21.26	Home Depot		10/21/2026		DFT0002451	10/22/2026	306.69	0.00	0.00	0.00	306.69	306.69
Home Depot	0.00	0.00	306.69	10-40-401-6360	Edwards Building Maintenance Ser	306.69						
00921 - Intermountain							**3,447.74**	**0.00**	**0.00**	**0.00**	**3,447.74**	**3,447.74**
10211675	Removal of strobe light		10/8/2026		53431	10/20/2026	250.00	0.00	0.00	0.00	250.00	250.00
Removal of strobe light	0.00	0.00	250.00	50-40-400-7001	Field House Capital Replacement Fu	250.00						
10212437	EPIR Service		10/16/2026		53447	10/30/2026	3,197.74	0.00	0.00	0.00	3,197.74	3,197.74
EPIR Service	0.00	0.00	3,197.74	10-20-400-6360	Eagle Building Maintenance Service	3,197.74						
01183 - JA Landscape Services LLC							**2,827.75**	**0.00**	**0.00**	**0.00**	**2,827.75**	**2,827.75**
1396	Broken Sprinklers		9/7/2026		53441	10/26/2026	1,852.75	0.00	0.00	0.00	1,852.75	1,852.75
Broken Sprinklers	0.00	0.00	1,852.75	25-70-401-6201	Freedom Park Maintenance Service	1,852.75						
1397	Broken Sprinklers		9/7/2026		53441	10/26/2026	975.00	0.00	0.00	0.00	975.00	975.00
Broken Sprinklers	0.00	0.00	975.00	25-60-401-6363	Eagle Complex Maintenance Servic	975.00						
00437 - JB T's Custom Silkscreening, Inc.							**2,623.00**	**0.00**	**0.00**	**0.00**	**2,623.00**	**2,623.00**
9428	Unifroms for gymnastics team		11/4/2026		53432	10/20/2026	2,623.00	0.00	0.00	0.00	2,623.00	2,623.00
Unifroms for gymnastics	0.00	0.00	2,623.00	10-40-293-6102	Edwards Gymnastics Meet Expense	2,623.00						
01309 - Kapwa Wellness							**300.00**	**0.00**	**0.00**	**0.00**	**300.00**	**300.00**
KW-101326	Active Aging		10/7/2026		53433	10/20/2026	300.00	0.00	0.00	0.00	300.00	300.00
Active Aging	0.00	0.00	300.00	10-30-211-6102	Gypsum active older adult Program	150.00						
				10-40-211-6102	Edwards active older adult Program	150.00						
01228 - Landmark Aquatic							**12,262.01**	**0.00**	**0.00**	**0.00**	**12,262.01**	**12,262.01**
SF-0037277	Eagle Pool Chlorine		10/20/2026	Y	53442	10/26/2026	6,137.34	0.00	0.00	0.00	6,137.34	6,137.34
Eagle Pool Chlorine	0.00	0.00	6,137.34	10-20-400-6109	Eagle Pool - Operations expenses	6,137.34						
SF-0037278	Eagle Pool Chlorine		10/20/2026	Y	53442	10/26/2026	6,124.67	0.00	0.00	0.00	6,124.67	6,124.67
Eagle Pool Chlorine	0.00	0.00	6,124.67	10-20-400-6109	Eagle Pool - Operations expenses	6,124.67						
00535 - McCoy Wildcats							**1,000.00**	**0.00**	**0.00**	**0.00**	**1,000.00**	**1,000.00**
33	McCoy Lease		9/16/2026		53434	10/20/2026	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00
McCoy Lease	0.00	0.00	1,000.00	25-80-400-6312	McCoy Park Property Lease	1,000.00						
01238 - Mike Leigh							**455.00**	**0.00**	**0.00**	**0.00**	**455.00**	**455.00**
M.L 09.30.26	Pickleball		9/30/2026		53416	10/2/2026	315.00	0.00	0.00	0.00	315.00	315.00
Pickleball	0.00	0.00	315.00	10-40-211-6102	Edwards active older adult Program	315.00						
ML10.12.26	Clinics Pickleball		10/12/2026		53448	10/30/2026	35.00	0.00	0.00	0.00	35.00	35.00
Clinics Pickleball	0.00	0.00	35.00	10-40-211-6102	Edwards active older adult Program	35.00						
ML10.19.26	October pickleball		10/19/2026		53435	10/20/2026	105.00	0.00	0.00	0.00	105.00	105.00

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October pickleball	0.00	0.00	105.00	10-40-211-6102	Edwards active older adult Program	105.00						
00557 - Mountain Pest Control, INC.							**255.00**	**0.00**	**0.00**	**0.00**	**255.00**	**255.00**
1404193	GRC Mountain Pest		10/17/2026		53436	10/20/2026	85.00	0.00	0.00	0.00	85.00	85.00
GRC Mountain Pest	0.00	0.00	85.00	10-30-401-6360	Gypsum Building Maintenance Serv	85.00						
1404509	EPIR Mountain Pest		10/15/2026		53436	10/20/2026	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						
1404836	ESC Mountain Pest		10/4/2026		53425	10/7/2026	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 Servic	85.00						
00577 - Nextiva							**1,119.47**	**0.00**	**0.00**	**0.00**	**1,119.47**	**1,119.47**
40006843199	Nextiva Monthly		10/27/2026		DFT0002435	10/28/2026	1,119.47	0.00	0.00	0.00	1,119.47	1,119.47
Nextiva Monthly	0.00	0.00	1,119.47	10-10-105-6206	Computer/IT/Phone Services	1,119.47						
00596 - Otis Elevator Company							**2,136.00**	**0.00**	**0.00**	**0.00**	**2,136.00**	**2,136.00**
TLV16183200	Maintenance Repair		9/23/2026		53449	10/30/2026	2,136.00	0.00	0.00	0.00	2,136.00	2,136.00
Maintenance Repair	0.00	0.00	2,136.00	10-30-401-6360	Gypsum Building Maintenance Serv	2,136.00						
00876 - PEAC Solutions							**813.63**	**0.00**	**0.00**	**0.00**	**813.63**	**813.63**
42783052	PEAC Monthly		9/23/2026		DFT0002446	10/16/2026	813.63	0.00	0.00	0.00	813.63	813.63
PEAC Monthly	0.00	0.00	813.63	10-20-400-6205	Eagle Copier and Office Equip	271.21						
				10-30-400-6205	Gypsum Copier and Office Equip	271.21						
				10-40-400-6205	Edwards Copier and Office Equipme	271.21						
01315 - PHP Inc							**2,605.00**	**0.00**	**0.00**	**0.00**	**2,605.00**	**2,605.00**
AG09.30.26	EFH Gym Meet		9/30/2026		DFT0002460	10/6/2026	2,605.00	0.00	0.00	0.00	2,605.00	2,605.00
EFH Gym Meet	0.00	0.00	2,605.00	10-40-293-6102	Edwards Gymnastics Meet Expense	2,605.00						
00916 - Pinnacol Assurance							**299.17**	**0.00**	**0.00**	**0.00**	**299.17**	**299.17**
INV-2543225	Workers comp		9/24/2026		DFT0002426	10/15/2026	299.17	0.00	0.00	0.00	299.17	299.17
Workers comp	0.00	0.00	299.17	10-10-100-5055	Workers Compensation	299.17						
00943 - Pioneer Athletics							**557.68**	**0.00**	**0.00**	**0.00**	**557.68**	**557.68**
INV-317382	Paint for sports field		9/22/2026		53417	10/2/2026	557.68	0.00	0.00	0.00	557.68	557.68
Paint for sports field	0.00	0.00	557.68	25-70-401-6107	Freedom Park Maintenance Supplie	557.68						
01306 - REP Fitness							**1,469.56**	**0.00**	**0.00**	**0.00**	**1,469.56**	**1,469.56**
Q01686.1	New Fitness Equipment		9/25/2026		53418	10/2/2026	1,469.56	0.00	0.00	0.00	1,469.56	1,469.56
New Fitness Equipment	0.00	0.00	1,469.56	50-30-400-7000	Gypsum Area Minor Projects	1,469.56						
01267 - Rocky Mountain Custom Landscape							**2,066.46**	**0.00**	**0.00**	**0.00**	**2,066.46**	**2,066.46**
#24570	Contract September		9/1/2026		53443	10/26/2026	906.79	0.00	0.00	0.00	906.79	906.79
Contract September	0.00	0.00	906.79	10-20-400-6360	Eagle Building Maintenance Service	906.79						
#26596	Vail Maintenance		10/1/2026		53443	10/26/2026	255.60	0.00	0.00	0.00	255.60	255.60
Vail Maintenance	0.00	0.00	255.60	10-20-400-6360	Eagle Building Maintenance Service	255.60						

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number / Account Name	Payment Date / Dist Amount	Amount	Shipping	Tax	Discount	Net	Payment
20417	June Urrugation Repairs		6/30/2026		53443	10/26/2026	648.47	0.00	0.00	0.00	648.47	648.47
June Urrugation Repairs	0.00	0.00	648.47	10-20-400-6360		Eagle Building Maintenance Service	648.47					
26596	Irrigation blow out		10/1/2026		53419	10/2/2026	255.60	0.00	0.00	0.00	255.60	255.60
Irrigation blow out	0.00	0.00	255.60	10-20-400-6360		Eagle Building Maintenance Service	255.60					
00667 - Rocky Mountain Reserve							**2,240.45**	**0.00**	**0.00**	**0.00**	**2,240.45**	**2,240.45**
1861834	RMR Monthly Admin		10/12/2026		DFT0002427	10/20/2026	87.30	0.00	0.00	0.00	87.30	87.30
RMR Monthly Admin	0.00	0.00	87.30	10-10-100-5024		HSA & FSA	87.30					
2367439	RMR Replenish		10/5/2026		DFT0002441	10/6/2026	331.36	0.00	0.00	0.00	331.36	331.36
RMR Replenish	0.00	0.00	331.36	10-2116		HSA ER contributions	331.36					
2368867	HSA Contribution		10/5/2026		DFT0002440	10/5/2026	256.00	0.00	0.00	0.00	256.00	256.00
HSA Contribution	0.00	0.00	256.00	10-10-100-5024		HSA & FSA	256.00					
2368874	HSA Contribution		10/5/2026		DFT0002439	10/5/2026	256.00	0.00	0.00	0.00	256.00	256.00
HSA Contribution	0.00	0.00	256.00	10-10-100-5024		HSA & FSA	256.00					
2381176	RMR Replenish		10/12/2026		DFT0002442	10/13/2026	861.48	0.00	0.00	0.00	861.48	861.48
RMR Replenish	0.00	0.00	861.48	10-2116		HSA ER contributions	861.48					
2425410	RMR Replenish		10/19/2026		DFT0002444	10/20/2026	192.31	0.00	0.00	0.00	192.31	192.31
RMR Replenish	0.00	0.00	192.31	10-2116		HSA ER contributions	192.31					
2427174	HSA Contribution		10/19/2026		DFT0002443	10/19/2026	256.00	0.00	0.00	0.00	256.00	256.00
HSA Contribution	0.00	0.00	256.00	10-10-100-5024		HSA & FSA	256.00					
01307 - RX Smart Gear Inc							**740.00**	**0.00**	**0.00**	**0.00**	**740.00**	**740.00**
INV-3764	New Fitness Equipment		9/25/2026		53420	10/2/2026	740.00	0.00	0.00	0.00	740.00	740.00
New Fitness Equipment	0.00	0.00	740.00	50-30-400-7000		Gypsum Area Minor Projects	740.00					
00697 - ServiceMaster Commc. Cleaning Solutions							**19,982.00**	**0.00**	**0.00**	**0.00**	**19,982.00**	**19,982.00**
24837	Janitorial Services		9/1/2026		53421	10/2/2026	19,982.00	0.00	0.00	0.00	19,982.00	19,982.00
Janitorial Services	0.00	0.00	19,982.00	10-20-400-6360		Eagle Building Maintenance Service	4,948.00					
				10-30-401-6200		Gypsum Janitorial Services Contract	6,674.00					
				10-40-401-6200		Edwards Janitorial Services Contrac	2,760.00					
				25-70-401-6200		Freedom Park Janitorial Services Co	5,600.00					
00707 - Signature Signs, Inc							**191.50**	**0.00**	**0.00**	**0.00**	**191.50**	**191.50**
17061	GRC Pickleball A frames		10/14/2026		53444	10/26/2026	191.50	0.00	0.00	0.00	191.50	191.50
GRC Pickleball A frames	0.00	0.00	191.50	10-10-103-6309		Marketing - Facilities Expense	191.50					
00719 - Spencer Fane Britt & Browne LLP							**3,281.50**	**0.00**	**0.00**	**0.00**	**3,281.50**	**3,281.50**
1591113	Legal Fees		10/2/2026	Y	53426	10/7/2026	3,281.50	0.00	0.00	0.00	3,281.50	3,281.50
Legal Fees	0.00	0.00	3,281.50	10-10-100-6307		Legal Services	3,281.50					

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number / Account Name	Payment Date / Dist Amount	Amount	Shipping	Tax	Discount	Net	Payment
00891 - Summit Laboratories Inc							**445.00**	**0.00**	**0.00**	**0.00**	**445.00**	**445.00**
158304	Water treatment services		9/1/2026		53437	10/20/2026	445.00	0.00	0.00	0.00	445.00	445.00
Water treatment service	0.00	0.00	445.00	10-20-400-6360		Eagle Building Maintenance Service	445.00					
00761 - Target Specialty Products							**619.46**	**0.00**	**0.00**	**0.00**	**619.46**	**619.46**
INVP502159171	EFH Target Specialty		5/19/2026		53422	10/2/2026	619.46	0.00	0.00	0.00	619.46	619.46
EFH Target Specialty	0.00	0.00	619.46	25-60-401-6107		Eagle Complex Maintenance Suppli	619.46					
00786 - Tolin Mechanical Systems							**4,731.50**	**0.00**	**0.00**	**0.00**	**4,731.50**	**4,731.50**
CH595957	Comprehensive Service		10/13/2026		53445	10/26/2026	3,959.00	0.00	0.00	0.00	3,959.00	3,959.00
Comprehensive Service	0.00	0.00	3,959.00	10-20-400-6360		Eagle Building Maintenance Service	889.00					
				10-30-401-6360		Gypsum Building Maintenance Serv	1,600.00					
				10-40-401-6360		Edwards Building Maintenance Serv	1,470.00					
SV594434	EPIR Maintnance		9/23/2026		53423	10/2/2026	772.50	0.00	0.00	0.00	772.50	772.50
EPIR Maintnance	0.00	0.00	772.50	10-20-400-6360		Eagle Building Maintenance Service	772.50					
00791 - Town Of Eagle							**924.94**	**0.00**	**0.00**	**0.00**	**924.94**	**924.94**
12690.0.09.30.26	ESC TOE Water		9/30/2026		DFT0002428	10/19/2026	73.27	0.00	0.00	0.00	73.27	73.27
ESC TOE Water	0.00	0.00	73.27	10-20-400-6408		Eagle Water/Sewer/Trash	73.27					
8865.0.09.30.26	EPIR Water Usage		9/30/2026		DFT0002429	10/19/2026	851.67	0.00	0.00	0.00	851.67	851.67
EPIR Water Usage	0.00	0.00	851.67	10-20-400-6408		Eagle Water/Sewer/Trash	851.67					
00792 - Town of Gypsum							**3,971.70**	**0.00**	**0.00**	**0.00**	**3,971.70**	**3,971.70**
01-02089-0110.02.26	GRc Water		10/2/2026		DFT0002436	10/21/2026	3,957.45	0.00	0.00	0.00	3,957.45	3,957.45
GRc Water	0.00	0.00	3,957.45	10-30-400-6408		Gypsum Water/Sewer/Trash	3,957.45					
05235-0110.06.26	Tow of Gypsum		10/6/2026		DFT0002456	10/7/2026	1.95	0.00	0.00	0.00	1.95	1.95
Tow of Gypsum	0.00	0.00	1.95	10-30-400-6318		Gypsum Sales Tax	1.95					
05235-0110.06.26.	Gypsum Sale Tax		10/6/2026		DFT0002457	10/7/2026	12.30	0.00	0.00	0.00	12.30	12.30
Gypsum Sale Tax	0.00	0.00	12.30	10-30-400-6318		Gypsum Sales Tax	12.30					
00814 - Two Valley Tire, LLC							**338.00**	**0.00**	**0.00**	**0.00**	**338.00**	**338.00**
54861	Edwards Gator tires		10/13/2026		53446	10/26/2026	338.00	0.00	0.00	0.00	338.00	338.00
Edwards Gator tires	0.00	0.00	338.00	25-70-401-6105		Freedom Park Maintenance Equipm	338.00					
01276 - United Energy Trading, LLC							**8,008.11**	**0.00**	**0.00**	**0.00**	**8,008.11**	**8,008.11**
21488	EPIR and GRC Natural Gas		10/19/2026		DFT0002450	10/29/2026	8,008.11	0.00	0.00	0.00	8,008.11	8,008.11
EPIR and GRC Natural Ga	0.00	0.00	8,008.11	10-20-400-6404		Eagle Natural Gas	5,328.42					
				10-30-400-6404		Gypsum Natural Gas	2,679.69					
00832 - Vail Honeywagon Ltd							**308.18**	**0.00**	**0.00**	**0.00**	**308.18**	**308.18**
6151985V323	Recycling Services		10/1/2026		DFT0002430	10/5/2026	308.18	0.00	0.00	0.00	308.18	308.18
Fuel and Materials	0.00	0.00	308.18	10-30-400-6408		Gypsum Water/Sewer/Trash	308.18					

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number / Account Name	Payment Date	Amount / Dist Amount	Shipping	Tax	Discount	Net	Payment
01127 - Vail Valley Apex Waste Solutions							**738.18**	**0.00**	**0.00**	**0.00**	**738.18**	**738.18**
1518951	EFP Trash		10/2/2026		DFT0002431	10/5/2026	738.18	0.00	0.00	0.00	738.18	738.18
EFP Trash	0.00	0.00	738.18	25-70-400-6405		Freedom Park Trash Service		738.18				
00850 - Visionary Broadband							**116.28**	**0.00**	**0.00**	**0.00**	**116.28**	**116.28**
1977694	ESC Energy		10/1/2026		DFT0002432	10/6/2026	116.28	0.00	0.00	0.00	116.28	116.28
ESC Energy	0.00	0.00	116.28	25-60-400-6403		Eagle Complex Internet and IT Equi		116.28				
00861 - Western Paper Distributors/CDC							**3,001.48**	**0.00**	**0.00**	**0.00**	**3,001.48**	**3,001.48**
5449835	Fitness floor spray		4/30/2026		53424	10/2/2026	1,325.40	0.00	0.00	0.00	1,325.40	1,325.40
Fitness floor spray	0.00	0.00	1,325.40	10-30-400-6106		Gypsum Janitorial & Medical Suppli		1,325.40				
5496064	NABC Drum for housekeeping		6/30/2026		53424	10/2/2026	630.37	0.00	0.00	0.00	630.37	630.37
NABC Drum for houseke	0.00	0.00	630.37	10-30-400-6106		Gypsum Janitorial & Medical Suppli		630.37				
5530472	New soap dispensers		8/13/2026		53424	10/2/2026	126.10	0.00	0.00	0.00	126.10	126.10
New soap dispensers	0.00	0.00	126.10	10-30-400-6106		Gypsum Janitorial & Medical Suppli		126.10				
5563027	Trash Bags for EFP		9/24/2026		53424	10/2/2026	809.15	0.00	0.00	0.00	809.15	809.15
Trash Bags for EFP	0.00	0.00	809.15	25-70-401-6107		Freedom Park Maintenance Supplie		809.15				
5568037	Cleaning Gloves		10/1/2026		53427	10/7/2026	110.46	0.00	0.00	0.00	110.46	110.46
Cleaning Gloves	0.00	0.00	110.46	10-40-401-6106		Edwards Janitorial & Medical Suppl		110.46				
00878 - Yampa Valley Electric Assoc., Inc.							**79.00**	**0.00**	**0.00**	**0.00**	**79.00**	**79.00**
10015502	Electric for McCoy park		10/8/2026		DFT0002433	10/22/2026	79.00	0.00	0.00	0.00	79.00	79.00
Electric for McCoy park	0.00	0.00	79.00	25-80-400-6402		McCoy Park Electric		79.00				
01311 - Youth Power Vail Valley Foundation							**3,422.74**	**0.00**	**0.00**	**0.00**	**3,422.74**	**3,422.74**
2735	Fiestas America		10/21/2026		53450	10/30/2026	3,422.74	0.00	0.00	0.00	3,422.74	3,422.74
Fiestas America	0.00	0.00	3,422.74	10-10-103-6150		Sponsorship Expenses		3,422.74				
					Vendors: (61)	**Total 01 - Vendor Set 01:**	**250,936.97**	**0.00**	**0.00**	**0.00**	**250,936.97**	**250,936.97**
					Vendors: (61)	**Report Total:**	**250,936.97**	**0.00**	**0.00**	**0.00**	**250,936.97**	**250,936.97**

ADMINISTRATION DIVISION REPORT – 11/18/2026

PEOPLE & CULTURE – ERIN LEACH

A Season of Gratitude – As we approach Thanksgiving, People & Culture would like to express our sincere appreciation for the incredible employees who make Mountain Recreation such a special place to work and serve. Every day, our team brings dedication, compassion, and a commitment to creating meaningful experiences for our community. We are equally grateful for the continued support and leadership of our Board of Directors, whose guidance helps us grow and strengthen our organization. This season is a wonderful reminder that our greatest strength is our people, and we are thankful for the teamwork, connections, and shared purpose that make Mountain Rec what it is.

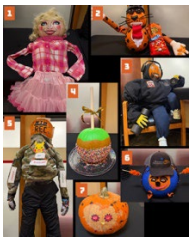


2027 Benefits Open Enrollment – 2027 Benefits Open Enrollment – People & Culture coordinated the 2027 Open Enrollment period, October 19–November 13, providing employees with information and resources to make informed decisions about their benefits. This included communicating plan updates, changes to dependent premium contributions, updated IRS contribution limits, and offering individualized enrollment assistance. We also welcomed Lucy Hendricks from CEBT and Francisco Chacon from Colorado Retirement Association (CRA) to our October Leadership Team Meeting, where they provided updates on employee health benefits, retirement plans, and available resources, helping leadership better understand and communicate these important benefits to their teams.

Peak Performer & Leader of the Month – This month, we recognized **Ashley Reyes**, Front Desk Attendant at the Gypsum Recreation Center, as our Peak Performer for her professionalism, reliability, bilingual customer service, and dedication to supporting her team. **Victor Varela**, Lead Maintenance Technician, was named Leader of the Month for his positive attitude, initiative, strong communication, and willingness to go above and beyond to support facility operations. Both exemplify Mountain Rec's core values and commitment to excellence.

MARKETING & COMMUNITY ENGAGEMENT – JAMIE WILSON








Please Note: Videos and additional information are linked.

- Cornerstone Partner Update: Ture and Jamie met with Valley View/ValleyOrtho to finalize the agreement for ValleyOrtho to become a Cornerstone Partner in 2027. Jamie will begin working on a fourth partner and replacing ValleyOrtho as a summer camp sponsor.
- Facility Signage Sponsors: PNC Bank will be returning as a summer camp sponsor in 2027 and is also signing up as a facility signage sponsor.
- Rec'n'Connect Podcast: In October's episode of Rec'n'Connect, we celebrated our 12th episode and spoke with Kaitlynn Merriman with Youth Power about all the exciting opportunities they provide to our community. See the episode here. In our December episode, we'll talk with Grace Anschutz from Eagle County Gives and the Community Market.
- October Promotions: Marketing promoted the following:
    - Inaugural Costume Swap on Oct. 8 followed by Rec-or-Treat on Oct. 29 at the Gypsum Rec Center, including a callout for characters to join the fun.
    - The new Active Aging Week that celebrated a week of activities for our active older adults, plus a new fall Wreath Making Workshop at the Gypsum Rec Center.
    - Regular marketing continued for Tai Chi, pickleball, Adventures with Mike, Literature and Lattes, E-sports Free Play Fridays, Kids Night Out, gymnastics session 7, Parent & Child Swim Lessons, Elementary Afterschool Climbing Series, climbing programs at the Edwards Field House and Gypsum Rec Center, Learn to Skate registration, youth basketball registration, and Cards, Games and Conversations—and so much more.
    - We shared a thank-you to our coaches on social Oct. 6. Zyana also created a fun video from our front-line staff training in October; see it here.
    - And who can forget the Pumpkin Decorating Contest? It was great to see the community so involved.
- Gym Etiquette Videos: The Gym Etiquette Videos are a big hit on social. See October's here and here.
- MIRA Wellness Fair: Zyana and Jamie attended and helped promote the MIRA Wellness Fair at the Eagle River Center on Oct. 24. Thanks to Valaria, who also joined us for the afternoon. Bentley the Bear made an appearance.
- Gypsum Recreation Center 20th Celebration: Staff is working on celebrating 20 days of the Gypsum Rec Center leading up to its 20th anniversary. Activities will begin Nov. 13 and last through Dec. 2. See the calendar of activities and events here. Shoutout to Mike G., Lauren, Zyanya, Anna and Scott for leading the efforts.
- 2026 Events: Events coming up include:
    - 20 Days Celebrating the Gypsum Rec Center's 20th Anniversary: Nov. 13-Dec. 2
    - Winter Craft Workshop: 1-3 p.m. Nov. 14 at the Gypsum Rec Center
    - Community Market Food Drive: Underway through Nov. 27 at all facilities
    - Santa's Workshop Toy Sale: 5 p.m. Dec. 3 at the Gypsum Recreation Center
    - Holiday Craft Fair at the Gypsum Rec Center in December
    - Christmas on Broadway Parade
    - Winter Extravaganza Photos with Santa, Vail Skating Club skating show, crafts and hot cocoa): 2-4:30 p.m. on Dec. 14 at the Eagle Rink
    - New Year's Eve Fireworks at the Gypsum Rec Center

FINANCE – KAREN MURPHY

- The 2027 Budget and 2026 Forecast are included for consideration of approval by the Board. Staff and the Management Team have worked hard to prepare the budget and forecast and have tried to be creative as operating expenses continue to rise.
- Our first meeting with DEO Sheila Reiner, with Desert Vista Consulting, is scheduled for November 14th. Let the election process begin!

- In late June, the Town of Eagle reimbursed Mountain Recreation for the excess capital that was contributed to the Pool project. The funds total $250,000 and are reported on the financial statements as “other income”; and it has been confirmed with the auditor that this is the correct way to report these funds.
- In October, the Town of Eagle reimbursed Mountain Recreation for about $31k in pool construction funds that were originally paid by MRMD. The expenses were categorized in Eagle Pool Operations expense, so a reduction in that GL is seen on the October financials.
- In early November, the Town of Eagle made us aware that $463k was available in the COLOTRUST Pool Fund that could be used to make the debt service payment due in November. A meeting to reconcile the pool construction fund took place between Town of Eagle, Mountain Recreation and DPM (Project Manager). It was confirmed those funds could be used, therefore the Capital Fund forecast for 2026 was lowered by approximately $232k, which in turn increases the unrestricted fund balance for FYE2026.
- Other policies and procedures (Purchasing Card and Internal Controls) continue to be in process.

FACILITIES DIVISION REPORT – 11/18/26

EAGLE POOL AND ICE RINK INFORMATION

Aquatics

Seasonal closure procedures at the Eagle Pool were successfully completed in October:

- See aquatics staff report in the Programs Division Report
- Outdoor showers and drinking fountain were winterized by Tolin Mechanical.

Ice Rink Operations

The Eagle Ice Rink saw lighter activity in October, which is typical with fall sports still in session and fall school break travel also impacted participation.

Attendance Summary – October 2026

Public Skate	471	Average 18 Skaters per session
Stick/Puck	173	Average 10 Skaters per session
Adult Drop-In Hockey	48	Average 9 Skaters per session

Event & Program Highlights

- The Skating Club of Vail NEON Night Fundraiser drew 80 skaters, which was our highest turnout of the month.
- The Vail Mountaineers hosted their Bantam hockey tournament over Halloween weekend, welcoming teams from across Colorado. The events ran smoothly, and feedback was positive.
- Learn to Skate USA Fall Session concluded October 29th with themed costume testing.
- Co-ed Adult Hockey league began in October with a record number of 8 teams playing on Sunday nights.

The winter session of Learn to Skate opened on October 26th and already has 109 skaters enrolled. Due to strong retention and growing demand, we have reached maximum capacity for Thursday afternoon programming.

Sheryl attended the CPRA conference in Breckenridge to obtain more CEU's towards maintaining her CPRP professional certification. Thank you to Mtn Rec for the professional development support!

Ice Rentals & Revenue Notes

Ice rentals are on track as normal in October with rentals from the Vail Mountaineers, Skating Club of Vail, Glenwood Springs youth and adult hockey, Vail Yeti tryouts, and our regular adult hockey rental groups.

Facility Operational Updates

- Refrigeration controls continue to perform well, providing remote monitoring and improved efficiency.
- We are experiencing some oil issues with the refrigeration system and are working closely with Arena Products and Services to monitor everything. A new oil regulator will be installed the second week of November.
- Ice maintenance remains a high priority — regular edging, blade rotation, and depth monitoring ensure a consistent, quality surface.
- Shout out to Joe, Victor, Amy, Valeria, Chano and Orlando for their extra hard work and extra hours installing ice and covering the facility while Sheryl was out on leave!

Community Partnerships & Donations

- Donated 10-Visit Punch Pass to Brush Creek Elementary

- Hosted “Emily Barker” Memorial skate night. Facility and ice time donation
- Hosted Skating Club of Vail Neon Night- Community Support award

These partnerships continue to expand recreational access and community engagement.

Upcoming Events:

- Oct 30-Nov 1- Vail Sportsmanship Hockey Tournament
- Nov 5- Begin winter session of Learn to Skate Lessons
- Nov 6-8- Vail Sportsmanship Hockey Tournament games
- Nov 11- MWHL Hockey League Draft
- Nov 13-15 - Vail Sportsmanship Hockey Tournament
- Nov 20-22 – Vail Sportsmanship Hockey Tournament
- Nov 26- Closed for Thanksgiving

Financial Performance

In comparison to the FY 2026 annual budget, the September financial picture shows:

Revenues are at 70%	$643,044 received of $924,246 projected
Expenditures are at 74%	$1,157,981 spent of $1,568,774 budgeted.
	Cost recovery is at 56%





Halloween Tournament – Amy saves the day helping Sheryl out last minute on the Zam!





2026 CPRA Conference – Breckenridge




Aquatics Staff – Eagle Pool Winterization

EDWARDS FIELD HOUSE INFORMATION

October was a good month at the Edwards Field House. October had 47 hours of rentals, school, and non-profit usage. EFH hosted 8 birthday parties in October.

Taekwondo had 27 kids registered for the month of October on Tuesdays and Wednesdays with 5 private lessons scheduled.

Tai Chi classes are going strong. We lost our original instructor but were able to find another instructor, and a back-up. Classes have around 5 per class with majority paying for drop ins.

E-sports hosted a Friday night out on October 23rd. There were 5 kids signed up. The next Friday night out will be November 13th. Kids can sign up and play from 5:30-8pm and buy drinks/food, while also using other amenities in the facility.

Homestake Peak School came in to use the facility amenities on October 30th from 9:30am-2pm. This included all 6th, 7th, and 8th graders. Staff estimated around 300 kids throughout the day.

YP365 will be hosting their monthly soccer tournament on Saturday, November 14 from 8am-4pm.

Capital items for 2026 – We closed out the old sheriff sub-station on October 27th with the final walk through. Staff is working on getting the new boardroom and offices set up and hope to have that done by the end of November to be functionable by December.

Staff worked with Foosball Clubs USA who donated two (brand new!) foosball tables for the Edwards Field House. These tables will be available to the public at no charge. Staff is working with the foosball club in the area on some programming ideas as well.

Edwards Freedom Park complex shut down irrigation and restroom facilities for the season on November 2nd. Staff shut down the pump system, blew out the sprinklers, bathrooms, and spray park on November 2nd. Staff received two portable toilets for the winter season to use for the seasonal ice rink and the public. Mountain Recreation received grant funding for the grass repairs, fertilizer, and aeration project done this fall. This grant was dually applied for with Mountain Recreation and Vail Valley Soccer Club.

Maintenance and parks staff started building the seasonal ice rinks the week of November 2nd. We plan to have the normal large rink for hockey and smaller rink for regular skating. Staff is purchasing a new liner for the small rink and foam insulation for the smaller rink to help with leveling. We are excited to have a great winter, and the volunteers are ready to go!

Vail Valley Lacrosse Club hosted their annual lacrosse tournament October 24-25. This tournament normally took place at the Eagle Sports Complex but was moved to Freedom Park for the first time. Vail Lacrosse staff expressed their gratitude

and appreciation for Mountain Rec's work to have the fields ready and good playing conditions for their tournament. Here's the verbiage from their e-mail to staff:

> *Hi Mountain Rec Team,*
> *I wanted to give a special shout-out to Tom and the entire facilities team for the field conditions, and the condition of the goals and nets.*
>
> *We received many compliments from officials and visiting teams. Your attention to detail made a noticeable difference and we are so thankful for all the hard work involved in everything from cutting the grass, lining the fields, painting/replacing the nets and everything in between.*
>
> *Pease pass along our sincere thanks to everyone involved. We really appreciate your hard work and commitment!*
> *Best,*
> *Vail Lax*

Special Events (Edwards Field House)
October 30 (Homestake School Event)
October 5-9 (Active Aging Expo)
October 19-23 (Fall Preventative Maintenance on HVAC)
October 23 & November 13 (E-Sports Friday Night)

Special Events (Freedom Park)
October 2-4 (Vail Valley Soccer Club Tournament)
October 24-25 (Vail Valley Lacrosse Club Tournament)

	2024	2025	2026
EFH Facility Rentals/Hrs	38	21	47
EFH Membership Scans	179	45	277
EFH Total Memberships			354

FINANCIAL PERFORMANCE

In comparison to the FY 2026 annual budget, the September 2026 financial picture shows:

Revenues are at 72%	$476,556 received of $659,849 budgeted
Expenses are at 71%	$752,590 spent of $1,066,239 budgeted
	Cost recovery is at 63%

GYPSUM RECREATION CENTER INFORMATION

September was a busy month with lots of fall programming and event planning underway. Mike hosted his first *Adventures with Mike*, and it was a huge hit with over 30 kids attending. The line was literally out the door! The theme was Dealing with Dragons, and Mike did an awesome job making it fun. October was a very busy month at the Gypsum Rec Center with lots of fun events and activities. We started the month by hosting a blood drive with the American Red Cross in our community room on October 2. The drive was successful, and we were happy to provide space for community members to come in and donate.

Our Active Aging Week was amazing! Miriah and Lauren worked hard to put together a full week of activities, including a Tai Chi workshop, Cards, Games & Conversations, Sound Bath and Journaling Workshop, Water Aerobics, Seated & Strong, Tea with a PT presentation, Still Got It Obstacle Course, Acudetox, and a Pickleball Clinic. We had wonderful turnouts throughout the week, and so many participants expressed their gratitude for the programs and activities we offered. It was great to see people trying new things, meeting others, and enjoying everything we had planned. We were happy with how the week turned out and hope to continue building on it in the future. We are so appreciative of everyone who took time to help lead our workshops and classes.











Staff also hosted our Costume Swap on October 8. Leading up to the event, we collected hundreds of donated costumes from the community. On the day of the swap, we laid everything out for families to come browse and take costumes home completely free. We had a great turnout, and many people stopped to thank us for offering this service. It was fun to see all the costumes that came in and know they were going to be used again by other families in our community.



Mike's new Adventures with Mike program continues to be a huge hit! This month, he took over 20 kids on an interactive pirate adventure. Mike does such an awesome job bringing these adventures to life and getting the kids involved throughout the entire program. Parents have been raving about it, and it's been fun to see how much excitement this new program has brought to the Gypsum Recreation Center. We are excited to see what adventures Mike comes up with next.



Staff have also started doing some planning for the Gypsum Recreation Center's 20th Anniversary Celebration. We are excited to celebrate this milestone and have been brainstorming different ways to recognize the facility and the community that has supported it over the years. We also began planning for a new Reset & Restore Day that we hope to host in early 2027. We are looking forward to putting together a day focused on wellness, relaxation, and trying some different activities.

We have continued our monthly GRC staff field trips, which have been a fun way for staff to spend time together outside of work. Last month, we went to Tu Casa, and this month we met at the new VBC in Gypsum for some conversation and time together. These are simple, casual get-togethers, but it's been nice to give staff an opportunity to hang out and get to know each other outside of their normal shifts.

On October 18, we hosted an all-facilities Front Desk and Lifeguard in-service, and it was a huge success. We brought staff together from across our facilities to go over customer service expectations and have some fun together. Lauren and Brad put together some funny "Do This, Not This" videos to demonstrate different customer service situations and expectations. After that, Mike led an awesome Amazing Race-style challenge that had staff working together, completing challenges, and running around the facility. Everyone had a great time, and we had so many staff leave saying it was the best meeting they had ever attended. It was a great opportunity to bring everyone together, reinforce expectations, and build relationships between staff who don't always get to work with each other.

Lastly, Rec or Treat was once again a huge hit this year. We had over 15 organizations volunteer their time to hand out candy on the basketball court, along with several Mountain Recreation department tables. We also partnered with the library district to offer story time in the party room. Mike put together an awesome haunted house walkthrough in the community room, complete with a fairy godmother, fairy, and pirate. The kids loved getting to interact with the live characters. Andrea also dressed up as a mermaid on the pool deck for a fun photo opportunity and meet-and-greet with kids. We also had a dance party in the fitness studio, which was a great addition to the event. There was so much happening throughout the building, and it was fun to see families enjoying all the different activities. Staff did an amazing job putting everything together and making the event such a success.









MEMBERSHIPS / DAILY ADMISSIONS

The Gypsum Recreation Center had a total of 3,334 memberships at the end of the month, which is 187 more than last month. We had 12,327 membership scans throughout the month, which is an average of 397 scans per day.

ON DECK

Next month, we have the following events scheduled:

- Cards, Games and Conversation
- Book club
- 4H Meetings
- Adventures with Mike
- SOS Outreach workshops
- Boy Scouts meetings
- Pickleball clinic
- Winter craft workshop
- Mountain Family Health Centers meeting

- The Art of Coffee workshop
- Women's group
- 20th Anniversary festivities
- MIRA celebration
- 9 gymnastics parties
- 5 pool parties

FINANCIAL PERFORMANCE

In comparison to the FY 2026 annual budget, The September 2026 financial picture shows:

Revenues are at 74%	$1,310,909 earned of $1,779,208 budgeted
Expenses are at 71%	$1,658,606 earned of $2,327,768 budgeted
	Cost recovery is at 79%

PROGRAMS DIVISION REPORT – 11/18/2026

AQUATICS PROGRAMS – LOUIS LANG

October was a busy month for the aquatics team as we worked on closing up the outdoor pools for the season. After working through the leak at Eagle Pool, everything else was smooth sailing as we drained, acid-washed, refilled, and buttoned up everything at both the Gypsum Creek Pool and Eagle.

Aquatics programming started strong this fall as we transitioned indoors. Group and private lessons are full or nearly full. We have a core group of instructors who are amazing at working with kids, as we have received many compliments from parents. We have also been able to open more spots in our lessons to serve even more community members.

Our swim team numbers are looking great with about 16 participants, which is a great number, as we typically see lower numbers than that when we transition from the outdoor pool.

Now that we have finally slowed down a bit, we will be focusing on internal processes like succession planning, training for both full-time and part-time, and building a solid game plan for next summer operations and programming.

GYMNASTICS PROGRAMS – BECKY JOHNSON

As we settled into October, we wrapped up Session 6 and began Session 7, with a Ninja Camp mixed into the school fall break. We were able to add several new class offerings, particularly in our Ninja and Parkour programs, which filled quickly and brought a new mix of kids into the gym.

As Session 6 came to an end, we transitioned the remaining Pre-Team athletes onto the Team for the season. Nick also began taking the lead on his own classes as he prepared for a bigger role moving into Session 7. Meanwhile, our Ascent Team continued working hard on new routines and mastering skills as competition season gets closer.

Over fall break, we offered a Ninja Camp in Gypsum that brought in approximately 12 kids each day. This was a great introduction to our upcoming Ninja programming and a nice way to ease back into camps without taking on a large group right away. The kids had a great time playing Parkour Tic-Tac-Toe, Shipwreck, and tackling a variety of challenging obstacle courses.

The following week, we kicked off Session 7 with classes full of excited gymnasts and parkour enthusiasts eager to test their skills and learn new things. We introduced several new classes, including Mini-Ninjas for ages 3–5 and two Parkour & Ninja classes, one for ages 5–8 and another for ages 8–12. These fun, high-energy classes introduce young athletes to the basics of parkour and ninja skills in a safe, age-appropriate environment. Athletes practice climbing, crawling, jumping, balancing, and beginner vaulting while building coordination, strength, and confidence. With fun games like tag and "The Floor Is Lava," along with trampolines, rings, foam pits, and other gymnastics equipment, every class offers a new movement adventure! We've received some great feedback on these new offerings and are excited to continue growing the program.

Our Ascent athletes and coaches have been working hard to prepare for the upcoming competition season, and we have several fun team activities planned along the way. Before Halloween, we held a fun costume day at practice, giving the girls a chance to show off their costumes and enjoy some time together outside of their usual training routine. In November, we are looking forward to hosting our second annual "Friendsgiving," an event we started last year that the team really enjoyed. It gives everyone a chance to get together, share a meal, play games, and show appreciation for one

another and the team. We also have an ice-skating party, a potential gym sleepover, and team pictures scheduled. These activities are a great opportunity for athletes and coaches to connect outside of practice, build friendships, and continue developing the team culture that makes Ascent special.

We also enjoyed being part of the Gypsum Recreation Center's Rec or Trick event, where we hosted a gymnastics booth for kids to try different skills and activities. Kids had the opportunity to practice cartwheels, rolls, and walks on the balance beam, along with other gymnastics activities, and earn a prize. It was a fun way to get out into the community, introduce more kids to gymnastics, and share a little bit of what we do in the gym.

As we head into November, we will continue Session 7 and focus on finishing choreography for our Ascent team routines as competition season approaches. We will also host another Ninja Camp in Gypsum during Thanksgiving break on Monday, Tuesday, and Wednesday. Along with our regular programming, we are looking forward to Friendsgiving and the other team activities planned for the month. It should be a fun and busy month as we continue building our programs, welcoming new athletes, and preparing for another exciting competition season!

EDWARDS Program	Current session	Last Similar Session	% Change	Last Year	% Change
Gymnastics Drop-in	33	40	-17%	23	+43%
Instructional Programs	152	120	+26%	161	-5%
Team/Pre-Team	30	30	Neutral	30	Neutral
Tumble tots	398	353	+12%	244	+63%

- Tumble tots was low in 2025 because of the gymnastics center renovation

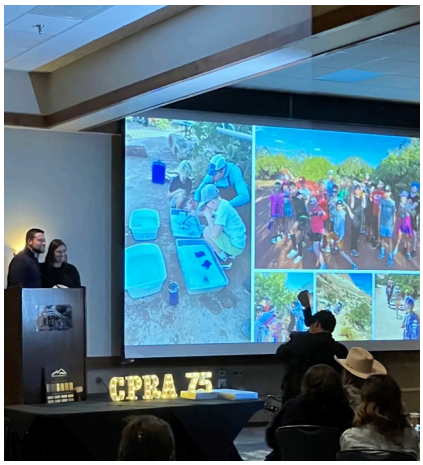
GYPSUM Program	Current session	Last Similar Session	% Change	Last Year	% Change
Instructional Programs	152	122	+24%	151	Neutral
Team/Pre-Team	43	43	Neutral	43	Neutral
Tumble Tots	270	245	+10%	304	-11%

OUTDOOR RECREATION PROGRAMS – KAILI SCHROEDER

October was a month of reset for the Outdoor Rec team as they wrapped up the busy season at the end of September. At the beginning of October, Kaili left for Guatemala for her immersion program to move her towards the goal of being able to feel more confident with her Spanish when running bilingual programming.

Carson was able to join coworkers and attend his first CPRA conference October 21st – 23rd. He represented the team and accepted our Columbine Award at the banquet. It was inspiring to see all of the amazing programs, projects, and impacts on the community that our profession provides.

As we transition to the winter season. Carson has been busy getting our climbing programs up and running again. We are offering elementary after-school climbing club, belay clinics, tots and top ropes, knots and hitches masterclasses, a try climbing for free event, and babysitter training with more fun clinics and programs slated to start in 2027.







YOUTH AND ADULT SPORTS PROGRAMS – MATT KREUTZER

YOUTH SPORTS PROGRAMS

Our Fall Basketball and Hockey sessions kicked off without a hitch! Our preseason Coaches and Parent Meetings were well attended for the most part, with the exception of our Hockey Coaches Meeting, where attendance was a little lighter than we had hoped. Fortunately, we were able to connect with those coaches through other means and ensure everyone was on the same page regarding expectations and our philosophy of **"Building Better Humans Through Sports."**

These meetings represent some of the low-hanging fruit we identified during our Strategic Opportunities presentation to the Board a couple of months ago. While they may seem like small steps, they are important pieces of the larger picture as we work toward creating a more consistent, positive experience for our young athletes, coaches, and families.

Speaking of progress, we have also developed a rough draft of our **Strategic Opportunities Implementation Plan**, and we are already checking items off the list! It is encouraging to see the ideas we discussed with the Board beginning to turn into action. There is still plenty of work ahead, but we are excited about the direction we are heading.

ADULT SPORTS PROGRAMS

There isn't much excitement to report from the adult sports world this month, and if you've read some of my previous reports, you know that's not necessarily a bad thing! Our CoRec Indoor Soccer and Hockey leagues are both running smoothly, with participants enjoying their time on the field and ice. No major incidents, no unusual challenges, and no lengthy conversations about what recreational sports are supposed to look like. We'll happily take that as a win!

CONCLUSION

October was a positive month for the Sports Department. Our youth programs are off to a strong start, adult leagues are running smoothly, and perhaps most importantly, we are beginning to put our Strategic Opportunities into practice. While some of these improvements may seem small individually, together they are helping us build a stronger foundation for our programs and the communities we serve. Our goal remains the same: **Building Better Humans Through Sports**, and it is exciting to see that philosophy becoming more intentional in how we operate. If we can keep the kids having fun, the coaches feeling supported, and the adults remembering they're playing recreational sports, I'd say we're heading in the right direction!

YOUTH & SENIOR PROGRAMS – MIRIAH CLARKE-POSTLE

REC KIDS CAMPS

October seemed to arrive before we knew it, bringing with it our October school breaks. Gypsum saw increased participation this October compared to 2025. And as in 2025, we did not run camps in Edwards due to low demand and staffing concerns. We think many families took advantage of the break to travel. Meanwhile, the Gypsum staff enjoyed a fun-filled week with both new campers and familiar faces. The week was packed with activities, including swimming, library visits, time at GES Park, and plenty of pumpkin-themed fun. We also had the opportunity to help in the GRC Rec-or-Treat event getting to see a lot of our campers and connect with the kids and parents outside of our regular programs.

NON-SPORTS PROGRAMMING

Kids Night Out

We had a great time for our first Kids Night Out of the season at the Eagle Pool and Ice Rink on October 2. The kids spent time skating and playing games. This was followed by our October 23 KNO at GRC that was Halloween themed, with the kids enjoying a trick-or-treat scavenger hunt.

Looking ahead, our coordinator, Lucia Yeo (Freebird), is working on an exciting new program, a six-week after-school opportunity that will take place in Gypsum on Mondays starting in the new year. This will bring together essential writing skills, active play, and hands-on learning. We're excited to have two educators from our community joining Lucia in this effort: Gail Nash and her husband, Chuck Nash. Gail is a retired schoolteacher who previously taught at Red Hill Elementary, and Chuck has shared his passion and expertise in astronomy through classes at Mountain Recreation. Students will enjoy three learning experiences, including 30 minutes with Mrs. Nash to strengthen printing and handwriting skills, build confidence, and develop a strong foundation for writing. The next 30 minutes will be active recreation with Lucia moving and playing games. Then the session will wrap up with Mr. Nash exploring the wonders of astronomy. More details to come soon.

ACTIVE OLDER ADULT PROGRAMMING

Our second year of older adult programming in conjunction with Active Aging Week was a great success! I truly look forward to working with Lauren in Gypsum to bring this week of events together and couldn't do it without her and the support of our MR team. We are also fortunate to have several wonderful community partners who generously dedicate their time and resources to help make these offerings possible at little to no cost.

This year, we were excited to expand our programming across all three of our facilities, welcoming more than 130 participants to enjoy our unique activities and experiences. The event also provided valuable insight into the interests of our community, allowing us to incorporate direct participant feedback into future programming.
We are excited to build on this momentum next year, with plans to expand our offerings even further and potentially partner with the Town of Avon to reach and engage even more members of our community.













