

VAIL PARK AND RECREATION DISTRICT
d/b/a VAIL RECREATION DISTRICT
BOARD OF DIRECTORS

5:00 P.M.
Thursday, November 13, 2014
Town of Vail, Council Chambers
AGENDA
REGULAR MEETING

1. Call To Order
2. Approval of Minutes
 - a. October 23, 2014
3. Public Input of Items not on the Agenda
4. Consideration of Assistance in Funding Battle Mountain High School Cross Country Team to Nike Nationals-Mr. Mike Ortiz
5. Review and Adoption of 2015 Program Fees-Mr. Mike Ortiz
6. Public Hearing and Adoption of Proposed 2015 Budget-Mr. Eric Weaver and Mr. Mike Ortiz
7. Executive Director Input
8. Board Member Input
9. Adjournment

RECORD OF PROCEEDINGS

Minutes of the Regular Meeting Of the Board of Directors

Vail Park and Recreation District dba Vail Recreation District October 23, 2014

A Regular Meeting of the Board of Directors of the Vail Recreation District, Town of Vail, Eagle County, Colorado, was held on October 23, 2014 at 5:00 p.m. at the Vail Town Council Chambers, Town of Vail, Eagle County, Colorado, in accordance with the applicable statutes of the State of Colorado.

1. MEMBERS PRESENT
 - 1.1. Tom Saalfeld, Jeff Wiles, Bill Suarez, Kim Newbury, Kevin Foley
2. MEMBERS ABSENT AND EXCUSED
 - 2.1. None
3. STAFF PRESENT
 - 3.1. Mike Ortiz, Scott O'Connell, Jamie Gunion
4. OTHERS PRESENT
 - 4.1. Stephen Connolly
5. CONSULTANTS PRESENT
 - 5.1. Eric Weaver, Marchetti and Weaver, LLC
6. CALL TO ORDER
 - 6.1. Director Wiles called the meeting to order at 5:00 p.m.
7. APPROVAL OF MEETING MINUTES
 - 7.1. By motion duly made and seconded it was RESOLVED to approve the minutes of the September 25, 2014 meeting. Directors Foley and Newbury abstained from the vote.
8. PUBLIC INPUT OF ITEMS NOT ON THE AGENDA
 - 8.1. Mr. Stephen Connolly, Vail homeowner and District taxpayer, spoke about his history with the VRD. He requested setting up a meeting with Directors Foley and Wiles regarding concerns he has with the District operations.
9. 2014 AUDIT ENGAGEMENT LETTER

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- 9.1. Mr. Weaver explained McMahan and Associates, LLC has been the VRD's auditor for the past several years. They are responsible for auditing the financial statements of the governmental activities, business-type activities and individual fund statements of the District from January 1 through December 31, 2014. The audit process will begin in March 2015.
- 9.2. By motion duly made and seconded it was RESOLVED to engage with McMahan and Associates, LLC. to be the outside auditor for the District for the year ended December 31, 2014.

10. SEPTEMBER 2014 FINANCIAL REPORT

- 10.1. Mr. Weaver reviewed information for the District's 2014 financial status through September.
 - 10.1.1. Weaver explained that the majority of the properties that were under protest a year ago have made it through the process and the abatements have been less than budgeted by the District, resulting in tax collections being favorable to budget by approximately \$100,000.
 - 10.1.2. The Sports Department continues to show a large positive variance due to the Kids Adventure Games with some invoices still to be paid. Golf is down, but has made up ground in the past month.
 - 10.1.3. Most departments are favorable with expenses. Overall, the VRD should finish the year favorable, with the VRD not spending all capital dollars as the town and VRD plan for the golf clubhouse renovation.
- 10.2. Director Wiles questioned where the \$100,000 in additional property tax collections would be allocated. Mr. Weaver explained the majority of the \$100,000 would be moved into the 2015 capital budget.

11. REVIEW OF THE PROPOSED 2015 PRELIMINARY BUDGET

- 11.1. Mr. Weaver provided the board with a summary of the budget and details surrounding the budgets, including funded and unfunded capital projects. The budget committee has met twice as staff plans for 2015. He explained 2015 is not a reevaluation year so property tax collections should remain relatively similar to 2014. The operations mill levy will be at 2.76 mills and can only change via a vote by District taxpayers.
- 11.2. Sports revenue and expenses are expected to decrease to accommodate the restructuring of the Kids Adventure Games.
- 11.3. Golf revenues are expected to decrease due to construction for the renovation of the clubhouse in September and October. The District will take over the food and beverage operations at the clubhouse and this should help offset a decrease in golf revenues from the construction.
 - 11.3.1. Mr. Ortiz clarified the temporary structures will be installed in mid-September 2015.

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- 11.3.2. Director Foley questioned planning for timing of the renovation. Mr. Ortiz explained staff has been meeting with the town, architects, etc. on all aspects including inventory, carts, food and beverage. There are a variety of plans in place for the construction and discussions continue to take place.
- 11.3.3. Director Wiles requested an information update on the planning at a future meeting.
- 11.4. Mr. Weaver explained as the economy rebounds, the VRD continues to be at the bottom of the economic downturn in terms of property tax funding. Property tax collections do not coincide with the current economic upturn.
- 11.5. The VRD has built into the budget an overall approximately 4 percent wage increase for salaried and hourly staff.
- 11.5.1. Director Foley requested a review of the salaries and past increases for positions.
- 11.6. Public Relations is requesting an increase to accommodate a full-time, hourly staff member to bring some contracted duties in-house. The increase is also for surveys for the programs.
- 11.7. Overall many of the departmental budgets will remain similar to 2014.
- 11.7.1. Golf operations is expected to remain consistent with 2014, however the addition of staffing and operating costs of the food and beverage operations will result in a sizeable increase in expenses. The food and beverage operation is anticipated to operate at a \$50,000 deficit, although it is hoped that actual results will be favorable to this.
- 11.7.1.1. Ms. Gunion explained that staff is meeting regarding marketing of the grill and events, meetings at the golf club for 2015 and beyond.
- 11.7.2. Golf maintenance department ran short staffed in 2014, the 2015 budget reflects the need for a return of a year-round second superintendent. This would be a full-time, hourly position, with a lower level compensation program. This position would also have Nordic responsibilities during the winter.
- 11.7.3. There are plans to laser re-level the tennis courts this year at Ford Park. Except for the reduction in operating expenses related to this project, the expenses and operations are to remain relatively similar to 2014.
- 11.7.4. Dobson will also remain consistent with 2014. The concessions program has been a positive addition to the budget.
- 11.8. Regarding Debt Service, 2014 was the final year of making payments to the Town of Vail for loans of Gymnastics and Dobson facilities.
- 11.9. For Capital, 2015 will be higher than normal as the district intends to fund \$1.15 million for the renovation of the golf clubhouse.
- 11.10. The 2015 budget calls for an ending fund balance of approximately \$2.075 million with \$575,000 being assigned to future capital spending and to allow the District to maintain a \$1.5 million balance. \$300,000 of this is restricted for

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- Dobson Bonds and \$100,000 for emergencies as required by TABOR. The remaining \$1.1 million is roughly three months of operating expenses.
- 11.11. Proposed funded capital projects include:
- 11.11.1. Minor equipment, computers and vehicles for the Sports Department
 - 11.11.2. Gymnastics includes routine replacement of equipment and maintenance of the facility.
 - 11.11.3. Youth Services/Community Programming includes routine computer replacement and vehicles leases.
 - 11.11.4. The Nature Center (Outdoor Branch) includes routine maintenance and replacement including signage, path repairs, etc.
 - 11.11.5. The Parks Department includes new equipment to coincide with the new fields at the park, including bleachers, signage, ball field accessories, etc.
 - 11.11.6. Administration includes just general maintenance items.
 - 11.11.7. For Golf Operations and Maintenance, the budget includes new batteries for the carts and minor equipment needs; routine replacement of equipment, including a need for new mowers and other equipment; leveling of the tees as part of a three-year project; cart path repairs in specific areas as part of a yearly planning process; kitchen equipment for food and beverage operations, such as plates, utensils and cookware; and bridge replacements on holes 14 and 15. The bridge replacements are a shared cost with the town of Vail per the current contract, which also addresses items in the Borne Report.
 - 11.11.7.1. Mr. Ortiz clarified that working on the bridges during the clubhouse renovations makes sense so that golfers experience an amazing 2016-2017.
 - 11.11.8. Dobson's budget includes the interior floor replacement, as well as routine replacement of equipment and other items.
 - 11.11.9. The largest cost in the Tennis budget is for the laser, re-leveling at the Vail Tennis Center. This was deferred while construction was underway surrounding the courts this past summer.
- 11.12. Regarding Unfunded Capital:
- 11.12.1. Walking Mountains Science School has proposed creating an Interpretative Master Plan for the Nature Center, to be used for future planning. The VRD does not have the funds to do everything that is needed for upkeep of the Nature Center. The budget also includes a shade structure at the facility, as well as exhibit improvements within the center.
 - 11.12.1.1. Mr. Ortiz recommended the topic of the Interpretative Master Plan be discussed in the Recreation Subcommittee. The plan would include a land-use study.
 - 11.12.2. For Parks, sand and hardware are being deferred at the volleyball courts. Also being deferred is a Disc Golf Course while planning and discussions continue regarding what that project could look like. Additionally, deferred

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to 2016, an Athletic Field storage facility and restrooms improvements, as well as concessions interior finishes and equipment of the facility.

11.12.3. The hole 13 renovation per the master plan, as well as restrooms at hole 13 are being deferred. Other projects on the unfunded list include weather station maintenance.

11.12.3.1. Director Suarez expressed concerns with including hole 13 renovations, as they are not essential projects and could be alarming to the community. The board recommended moving the project farther out and have future discussions about the project.

11.12.3.2. Mr. Weaver clarified that it was currently an unfunded project.

11.12.4. For Dobson Ice Arena, the facility continues to age. Projects to look at in the future include concessions improvements, bleachers, event stage replacement and other items.

11.13. Total funded and unfunded capital projects are at approximately \$3.2 million for 2015 and \$2 million for 2016.

11.14. Director Foley, requested a special district comparison of what other districts mill levies are to operate.

11.15. Mr. Ortiz explained regarding elections, the District can go to the voters every November or even years in May.

11.16. Notifications will be in the paper for the hearing at the Nov. 13 meeting, which will include a review of proposed fees for 2015. Public comments are welcome and encouraged.

11.17. Full approval is requested at the Nov. 13 meeting

12. EXECUTIVE DIRECTOR'S INPUT

12.1. The Zombie Run is taking place on Saturday, Oct. 25 for the BMHS Future Business Leaders of America.

13. BOARD MEMBER INPUT

13.1. Director Saalfeld said the golf cart paths look great.

13.1.1. Mr. Ortiz also explained the wooden path areas are also being repaired.

13.2. Director Newbury questioned how the Businesses, Bogies and Bragging Rights Golf Tournament did. Ms. Gunion explained the scholarship fund will receive over \$6,000. Ms. Gunion and Ms. Alison Wadey, with the Vail Chamber and Business Association, are looking forward to growing the tournament in 2015. A discussion will be held to set down a date as the VRD plans for the renovation of the clubhouse.

13.3. Director Suarez said he attended the Vail Business and Chamber Association meeting on Oct. 23 provided kudos to the VRD for the work on the golf tournament.

13.4. Director Foley said the golf tournament was fun, everyone did a great job. He reminded the community that the golf course will close for the season on

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Sunday, Oct. 26. Director Foley will meet with Director Wiles to talk about Mr. Connolly's request for a meeting.

13.5. Mr. Ortiz clarified the Coal Bucket classic is scheduled to take place the first available day after Nov. 1, weather permitting.

14. ADJOURNAMENT

14.1. Upon a motion duly made and seconded it was unanimously RESOLVED to adjourn the Regular Meeting of the Vail Recreation District Board of Directors.

Respectfully Submitted,

Jamie Gunion
Secretary to the Meeting

VAIL RECREATION DISTRICT 2015 FEES

The following 2015 rates will be reviewed by the Vail Recreation District Board of Directors on Thursday, Nov. 13 at its regularly scheduled board meeting.

DEPARTMENT	PAGE
Vail Nature Center	2
Vail Nordic Center	2
Vail Gymnastics Center	2
Vail Golf Club	3,4
Dobson Ice Arena	5
Sports Department	
Leagues	6
Race Series	6
Youth Sports Camps	6
Facility Rentals	7
Ford Park Tennis Center	8
Community Programming	
Imagination Station	9
Pre School Programs	9
Single Day Programs	9
Kid Zone	9
Pre Kamp Vail	9
Camp Vail, Camp Eco Fun	9
Community Room	9

VAIL NATURE CENTER

<u>HIKING</u>	<u>2014 RATES</u>	<u>2014 RESIDENT DISCOUNT</u>	<u>2015 RATES</u>	<u>2015 RESIDENT DISCOUNT</u>
ADULT FULL DAY	\$50	\$45	\$80	N/A
HALF DAY HIKES	\$35	\$30	\$55	N/A
HIKING CLUB	\$250	\$230	\$500	N/A
<u>WALKS/TOURS/PROGRAMS</u>				
WILDFLOWER	\$5/ children 12 and under free	\$3	\$5/person	N/A
BIRD	\$5/ children 12 and under free	\$3	\$5/person	N/A
BEAVER POND	\$6 CHILD, \$12 ADULT, \$35 FAMILY OF FIVE		\$10/person, \$45 FAMILY OF FIVE	
S'MORES AND MORE	\$6 CHILD, \$12 ADULT, \$35 FAMILY OF FIVE		\$10/person, \$45 FAMILY OF FIVE	
STORIES IN THE SKY	\$6 CHILD, \$12 ADULT, \$35 FAMILY OF FIVE		\$10/person, \$45 FAMILY OF FIVE	
GUEST SPEAKER SERIES	\$6 CHILD, \$12 ADULT, \$35 FAMILY OF FIVE		\$10/person, \$45 FAMILY OF FIVE	
FLY FISHING		\$45/Child		\$45/Child
ART IN NATURE		\$45/Child		\$45/Child
CREEKSIDE NATURE TOUR		Free		Free

VAIL NORDIC CENTER

	<u>2014 RATES</u>	<u>2015 RATES</u>
DAY PASS	\$8	\$8
SEASON PASS	\$90	\$90
TOV SEASON PASS	\$80	\$80
STUDENT PASS	\$50	\$50

VAIL GYMNASTICS CENTER

	<u>JAN. - AUG. 2014 RATES</u>	<u>JAN. - AUG. 2015 RATES</u>
45 MINUTE CLASS	\$45 PER MONTH	\$50 PER MONTH
60 MINUTECLASS	\$55 PER MONTH	\$60 PER MONTH
90 MINUTE CLASS	\$75 PER MONTH	\$80 PER MONTH
BOYS LEVEL 4	\$150 (5 Hours per week)	\$150 (5 Hours per week)
GIRLS LEVEL 3	\$160	\$160
USGA GIRLS 4/5, 9 HOURS PER WEEK	\$180	\$180
PRE-TEAM, 4 HOURS PER WEEK	\$140	\$145
USAG LEVEL 6+	\$190	\$190
ADVANCED TEAM BOYS, 11 HOURS PER WEEK	\$190	\$190
SUMMER CAMP	\$225/WEEK	\$225/WEEK
	<u>SEPT. - DEC. 2014 RATES</u>	<u>SEPT. - DEC. 2015 RATES</u> (FEES REVIEWED IN SEPT)
45 MINUTE CLASS	\$50 PER MONTH	\$50 PER MONTH
60 MINUTECLASS	\$60 PER MONTH	\$60 PER MONTH
90 MINUTE CLASS	\$80 PER MONTH	\$80 PER MONTH
BOYS TEAM LEVEL 4, 7 HOURS PER WEEK		\$155
BOYS TEAM LEVEL 5+, 10 HOURS PER WEEK		\$165
PRE-TEAM, 4 HOURS PER WEEK	\$145	\$145
GIRLS LEVELS 3 AND 4, 10.5 HOURS PER WEEK		\$165
GIRLS LEVELS 5+, 14.5 HOURS PER WEEK		\$225
ALL DROP IN CLASSES		\$10/per time
45/60 MIN DROP IN CLASS		\$15/per time
90 MIN DROP IN CLASS		\$20/per time
2-2.5 HOUR DROP IN CLASS		\$25/per time
TEAM DROP IN		\$50/per time

VAIL GOLF CLUB

<u>GREEN FEES PEAK SEASON</u>	<u>2014 Rates</u>	<u>Proposed 2015 Rates</u>	w/cart
GUEST 18	\$90	\$90	\$109
GUEST 9	\$55	\$55	\$67
GUEST TWILIGHT/ 3:30 PM	\$55	\$55	\$67
GUEST JUNIOR 18	\$55	\$55	\$67
GUEST JUNIOR 9 & TWI	\$35	\$35	\$47

GREEN FEES RESIDENTS PEAK SEASON

COUNTY 18	\$68	\$70	\$89
COUNTY 9	\$45	\$47	\$59
COUNTY TWILIGHT	\$45	\$47	\$59
COUNTY JUNIOR 18	\$45	\$45	\$57
COUNTY JUNIOR 9 & TWI	\$30	\$30	\$42
VRD 18	\$58	\$60	\$79
VRD 9	\$40	\$42	\$54
VRD TWILIGHT/3:30 PM	\$40	\$42	\$54
VRD JUNIOR 18	\$40	\$40	\$52
VRD JUNIOR 9 & TWI	\$30	\$30	\$42

GREEN FEES EARLY SEASON

	<u>Opening day - June 27</u>		
GUEST/cty/vrd 18	\$45	\$45	\$64
GUEST 9	\$30	\$30	\$42
GUEST TWILIGHT/ 3:30 PM	\$30	\$30	\$42
Junior 18	\$35	\$35	\$54
Junior 9 and TWI	\$25	\$25	\$37

FALL SEASON RATES

GUEST/cty/vrd 18	\$50	\$50	\$69
GUEST 9	\$35	\$35	\$47
GUEST TWILIGHT/ 3:30 PM	\$35	\$35	\$47
Junior 18	\$35	\$35	\$54
Junior 9 and TWI	\$25	\$25	\$37

AERIFICATION RATE

Guest/Cty/VRD 18	\$35	\$35	\$50
9 hole	\$25	\$25	\$35
Cart 18	\$15	\$15	
Cart 9	\$10	\$10	

LEAGUE Early&Fall SEASON	\$45	\$45	
LEAGUE PEAK SEASON	\$45	\$45	

SEASON PASS SALES/MAY15TH!!

VRD GOLD PRIOR TO MAY 15	\$1,750	\$1,750	5 day advance reservation window
VRD GOLD AFTER MAY 15	\$1,800	\$1,800	5 day advance reservation window
VRD SILVER PRIOR TO MAY 15	\$925	\$925	5 day advance reservation window
VRD SILVER AFTER MAY 15	\$975	\$975	5 day advance reservation window
EAGLE COUNTY RESIDENT	\$1,325	\$1,325	5 day advance reservation window
10 PUNCH VRD PRIOR TO MAY 15	\$450	\$450	5 day advance reservation window
10 PUNCH VRD AFTER MAY 15	\$500	\$500	5 day advance reservation window
20 PUNCH VRD PRIOR TO MAY 15	\$500	\$500	5 day advance reservation window
20 PUNCH VRD AFTER MAY 15	\$550	\$550	5 day advance reservation window
10 PUNCH EAGLE COUNTY Prior to May 15	\$500	\$500	5 day advance reservation window
10 PUNCH EAGLE COUNTY Aft to May 15	\$550	\$550	5 day advance reservation window
20 PUNCH EAGLE COUNTY Prior May 15	\$600	\$600	5 day advance reservation window
20 PUNCH EAGLE COUNTY Aft May 15	\$650	\$650	5 day advance reservation window
COMBO Evail & Vail Punch card	\$600	\$600	5 day advance reservation window
10 ROUND PUNCH W/CART VAIL	\$625	\$625	5 day advance reservation window
VRD JUNIOR GOLD PASS	\$300	\$300	5 day advance reservation window
Young Adult Pass-- 18yrs-24yrs	\$300	\$475	5 day advance reservation window
JUNIOR SILVER PASS	\$150	\$150	5 day advance reservation window
ADULT - JUNIOR PASS VRD	\$250	\$250	5 day advance reservation window
ADULT - JR CTY	\$275	\$275	5 day advance reservation window
MERCHANT PASS- VAIL	\$925	\$925	5 day advance reservation window

	<u>2014 Rates</u>	<u>Proposed 2015 Rates</u>
<u>CART RENTALS</u>		
18 HOLES	\$19	\$19
9 HOLES	\$12	\$12
LEAGUE	\$17	\$17
PULL CART		
PULL CART 9 Holes	\$5	\$5
PULL CART 18 Holes	\$8	\$8
<u>RENTAL CLUBS</u>		
18 HOLES	\$42	\$45
9 HOLES	\$30	\$32
<u>RANGE</u>		
Small	\$6	\$5
Medium		\$7
Large	\$10	\$10
<u>OTHER AMENITIES</u>		
CLUB STORAGE ONLY	\$89	\$89
CLUB STORAGE WITH PULL CART	\$89	\$89
STORAGE/PULL CART/ LOCKER	\$99	\$99

DOBSON ICE ARENA

<u>MISC.</u>	<u>2014 RATES</u>	<u>2015 RATES</u>
1 Hr.. ICE RENTAL-FULL RATE	\$200	\$200
1 Hr. ICE RENTAL-ADULTS	\$180	\$180
1 Hr. ICE RENTAL- Skating Club and Vail Eagle Hockey	\$180	\$180
1 Hr. ICE RENTAL- HOCKEY Non Prime-Time	\$105	\$105
1 Hr. ICE RENT BEFORE Non Prime-Time	\$90	\$90
DAILY RENTAL/ICE ONLY	\$2,700	\$2,700
<u>PUBLIC SESSION FEES</u>		
ADULTS (13+)	\$6	\$6
YOUTH (5-12)	\$5	\$5
CHILD (4 & under)	\$3	\$3
SKATE RENTAL	\$3	\$3
SKATE SHARP (overnight)	\$7	\$7
SKATE SHARP (day of)	\$10	\$10
<u>SEASON SKATING PASS</u>		
VRD FREESTYLE SESSIONS	\$12	\$12
10 PUNCH FREESTYLE CARD	\$100	\$100
10 PUNCH SKATE SHARPENING	\$50	\$50
10 PUNCH DROP-IN HOCKEY	N/A	N/A
10 PUNCH PUBLIC SKATING CARD (YOUTH)	N/A	N/A
10 PUNCH PUBLIC SKATING CARD (ADULT) (Now all ages)	\$45	\$45
<i>*BUY 9 AND GET 1 FREE</i>		
<u>VRD LEARN TO SKATE</u>		
STORY TIME (toddler skate)		
VRD Squirt Rec. Hockey (16 weeks)	N/A	N/A
VRD MITE/MINI (fall season) 8 weeks	\$150	\$150
VRD MITE/MINI (winter season if registered for fall) 8 weeks	\$150	\$150
HOCKEY EQUIPMENT RENTAL (both seasons)	\$50	\$50
VRD MITE/MINI (Pre-register both sessions)	\$250	\$250
<u>LOCKER RENTALS</u>		
FULL SIZE-SEASON	\$95	\$95
HALF SIZE SEASON	\$70	\$70
THIRD SIZE-SEASON	\$50	\$50
FULL SIZE 6MO.	\$50	\$50
HALF SIZE-6MO.	\$40	\$40
THIRD SIZE-6MO	\$30	\$30
SPECIAL EVENT DAILY	\$3,500	\$3,500
<u>HOUSE SERVICES</u>		
FORKLIFT-1 HOUR	\$50	\$50
MAN LIFT- 1 HOUR	\$60	\$60
CURTAIN/BACKDROP	\$50	\$50
ELECTRICAL OUTLETS	\$50	\$50
SPOTLIGHT/DAILY	\$80	\$80
<u>CONCESSION RENTAL/MONTH</u>		
Base rent	N/A	N/A

These fees would be effective June 1 and/or September 1, 2014

2015 No Rate Changes

SPORTS DEPARTMENT LEAGUE FEES

	<u>2014 RATES</u>	<u>2014 RESIDENT DISCOUNT</u>	<u>2015 RATES</u>	<u>2015 RESIDENT DISCOUNT</u>
<u>LEAGUES</u>				
SUMMER SOFTBALL	\$500(if league is possible in Eagle Vail)		\$595	\$545
FALL CO-REC SOFTBALL	\$300	\$260		
FALL FOOTBALL	\$360	\$330	\$390	\$360
8V8 SUMMER SOCCER	\$500			\$500
8V8 FALL SOCCER	\$250			\$250
SAND VOLLEYBALL- 4 PERSON	\$100		\$100	
SAND VOLLEYBALL - 2 PERSON			\$75	
<u>RED SANDSTONE ACTIVITIES</u>				
OPEN GYM	\$3 DROP IN		\$3 DROP-IN	
WINTER VOLLEYBALL	\$225	\$200	\$225	\$200
FALL VOLLEYBALL	\$225	\$200	\$225	\$200
BASKETBALL	\$410	\$380	\$430	\$400
INDOOR SOCCER	\$270	\$245	\$270	\$245

SPORTS DEPARTMENT RACE SERIES

	<u>2014 RATES</u>	<u>2015 RATES</u>
<u>RUNNING RACES</u>		
INDIVIDUAL RACE	\$30 Pre-Reg	32 pre reg
RACE SERIES	\$185	\$195
<u>MOUNTAIN BIKE RACES</u>		
ADULT	\$25 PRE-REG	\$25 PRE-REG
YOUTH	\$10 PRE-REG	\$10 PRE-REG
SERIES ADULT	\$150	\$150
SERIES YOUTH	\$60	\$60
TEAM FEE	\$100	\$100
<u>Short TrackRace Series</u>		
Adult	\$12 PRE-REG	15 Pre Reg
Youth	\$5 PRE-REG	5 Pre Reg
Adult Series	\$40	\$40
Youth Series	\$15	\$15
<u>CYCLOCROSS</u>		
ADULT	\$17 PRE-REG	\$20 PRE-REG
YOUTH	\$10 PRE-REG	\$10 DAY OF
	\$22 DAY-OF	\$25 DAY OF
	\$15 DAY OF	\$15 DAY OF
<u>KIDS ADVENTURE RACE</u>		
TEAM	\$160 **	
CLINICS	50**	

**Early reg, prices increase as we get closer to event

YOUTH SPORTS

<u>LEAGUES</u>	<u>2014 RATES</u>	<u>2015 RATES</u>
<u>SOCCER:</u>		
MICRO	\$60	\$60
U8	\$60	\$60
U10	\$65	\$65
U12 & U14	\$65	\$65
HIGH COUNTRY HOOPS	\$70	\$70
YOUTH VOLLEYBALL	\$75	\$70
T-Ball	\$70	\$70
Youtj Futsal	\$70	\$70
<u>CAMPS</u>		
BASEBALL	\$145 HALF DAY	\$150 HALF DAY
BRITISH SOCCER	\$153 HALF DAY	\$161 HALF DAY
GIRL'S SOCCER ACADEMY	\$145 HALF DAY	\$150 HALF DAY
BASKETBALL	\$150	\$160
LACROSSE	\$180	\$185
MINI-HAWK	\$145	\$150
BEACH VOLLEYBALL	\$60 GRADES 6-8/\$125 Grades 9-12	\$60 GRADES 6-8/\$125 Grades 9-12
CSU VOLLEYBALL	\$160	\$165
TETRA BRAZIL	\$170 HALF DAY	\$176 HALF DAY
FLAG FOOTBALL	\$220 FULL DAY	\$247 FULL DAY
	\$180	\$185

BRITNEY BROWN VB

\$100/\$150/\$200

SPORTS DEPARTMENT FACILITY RENTAL

	<u>2014 Rates</u>	<u>2014 RESIDENT DISCOUNT</u>	<u>2015 RATES</u>	<u>2015 RESIDENT DISCOUNT</u>
<u>SOFTBALL</u>				
1 DIAMOND	\$30 PER HOUR	\$20 PER HOUR	\$40 PER HOUR	\$25 PER HOUR
OVER 4 HOURS	\$120 PER DAY	\$80 PER DAY	\$200 PER DAY	\$125 PER DAY
3 DIAMONDS	\$350 PER DAY	\$240 PER DAY	\$500 PER DAY	\$340 PER DAY
NATIONAL EVENT/TOURNAMENT	\$500 PER DAY		\$500 PER DAY	
FIELD MARKING	\$100		\$100	
<u>ATHLETIC FIELD</u>				
HOURLY	\$50 PER HOUR	\$25 PER HOUR	\$50 PER HOUR	\$25 PER HOUR
OVER 4 HOURS	\$200 PER DAY	\$100 PER DAY	\$225 PER DAY	\$125 PER DAY
NATIONAL EVENT/TOURNAMENT	\$500/DAY		\$500/DAY/FIELD	
FIELD MARKING	\$150		\$150	
FENCE REMOVAL			\$400	
<u>SPECIAL EVENTS</u>				
FOR NON-ATHLETIC EVENTS CAUSING STRESS TO FIELDS	\$1,000 PER DAY		\$1,000 PER DAY	
<u>GYM RENTALS</u>				
HOURLY	\$40 PER HOUR	\$20 PER HOUR	\$50 PER HOUR	\$25 PER HOUR
OVER 4 HOURS	\$160 PER DAY	\$80 PER DAY	\$200 PER DAY	\$125 PER DAY
NATIONAL EVENT/TOURNAMENT	\$250/Day		\$350/day	
<u>VOLLEYBALL COURTS (SAND)</u>				
RENTAL	\$30 PER HOUR	\$20 PER HOUR	\$30 PER HOUR	\$20 PER HOUR
OVER FOUR HOURS - 1 COURT	\$120 PER DAY	\$80 PER DAY	\$130 PER DAY	\$90 PER DAY
3 COURTS	\$280 PER DAY	\$180 PER DAY	\$310 PER DAY	\$210 PER DAY
<u>TIMING SERVICES</u>				
Non Profit	Minimum \$250 + \$1 runner over 100 runners		Minimum \$250 + \$1 runner over 100 runners	
For Profit	Minimum \$600 + \$2 runner over 100 runners		Minimum \$600 + \$2 runner over 100 runners	

FORD PARK TENNIS CENTER

PASSES

	<u>2014 RATES</u>	<u>2015 RATES</u>
TAX PAYER	\$135	\$135
NON-TAX PAYER	\$160	\$160
PICKLEBALL		\$40

COURT FEES

1 HOUR	\$15	\$15
90 MINUTES	\$20	\$20

LESSONS

PRIVATE		
Hour	\$65	\$65
1/2 Hour	\$45	\$45
SEMI-PRIVATE LESSONS		
Hour	\$80	\$80
1/2 Hour	\$55	\$55
3 PEOPLE		
Hour	\$90	\$90
1/2 Hour	\$60	\$60

RAQUET

STRINGING	\$15 PLUS STRING	\$15 PLUS STRING
RENTAL	\$5 PER DAY	\$5 PER DAY

TENNIS ACTIVITIES COSTS

ALL PLAY DOUBLES	\$10 PER PERSON	\$10 PER PERSON
SR. MEN DOUBLES	\$9 PER PERSON	\$9 PER PERSON
LADIES' DAY	\$9 PER PERSON	\$9 PER PERSON
MEN'S NIGHT	\$9 PER PERSON	\$9 PER PERSON
CLUB 50	PART OF MEMBERSHIP	PART OF MEMBERSHIP
MEN'S DOUBLES	\$9 PER PERSON	\$9 PER PERSON
MEN'S SINGLE LADDER	\$9 PER PERSON	\$9 PER PERSON
MIXED DOUBLES	\$9 PER PERSON	\$9 PER PERSON
LADIES' DOUBLES	\$9 PER PERSON	\$9 PER PERSON
SUNDAY MORNING DOUBLES	\$9 PER PERSON	\$9 PER PERSON

BILL WRIGHT CHAMPIONSHIPS

TBD

TBD

JUNIOR LESSONS

ONE WEEK	\$60 PER WEEK/2 WEEKS	\$60 PER WEEK/2 WEEKS
TWO WEEKS	\$65 PER WEEK	\$65 PER WEEK

TENNIS CAMPS

\$190 VAIL RESIDENTS	\$190 VAIL RESIDENTS
\$210 ALL OTHERS	\$210 ALL OTHERS

YOUTH SERVICES

IMAGINATION STATION

DAILY ADDMISSION
 10 PUNCH CARD
 ANNUAL MEMBERSHIP

 DROP OFF
 PARTIES (2 HOURS)
 Up to 10 Children
 Additional Children Beyond 10

2014 Rates

\$5 PER CHILD
 XXX
 \$10/child/week, \$20/month, \$40/year
 Family membership: \$30/month, \$60/year
\$10 PER HOUR

2015 Rates

\$5/child

 \$10/child/week, \$20/month,
 Family membership: \$30/month, \$60/year
\$10/child/hour

SINGLE DAY PROGRAMS

ARTS, CRAFTS, COOKING (2 TO 3 HOURS)
 5 or More Sessions
 Fitness (1 hr)

2014 RATE **2014 RESIDENT DISCOUNT**

2015 Rates

Drop In

KIDZONE AFTER SCHOOL PROGRAM

REGISTRATION PER FAMILY
 AFTERNOON DROP-IN
 AFTERNOON PRE-PAY
 SCHOOL'S OUT CAMP
 Rate
 Eagle County Student Rate

13 RSES RATE

\$20
 \$20
 \$14

\$20
 \$20
 \$14.50

\$48
\$38

\$48
\$38

2014 Rates

PRE KAMP VAIL

REGISTRATION (INCLUDES T-SHIRT)
 DAILY
 5 DAY PASS
 10 DAY PASS

same 2014

2015 Rate **ECSD & VRD**

\$10 \$10
 \$68 \$51
 \$325 \$245
 \$590 \$440

VAIL RESIDENTS

\$4 off all days paid by 5/31
 \$5 off all days paid by 5/31
 additional \$3 off all June days

CAMP VAIL

REGISTRATION (INCLUDES T-SHIRT)
 DAILY
 FOURTH OF JULY PARADE
 5 DAY PASS
 10 DAY PASS

\$2 off every day reserved and paid by 5/31
 \$3 off every day reserved and paid by 5/31

\$10 \$10
 \$65 \$48
 \$10 \$10
 \$315 \$225
 \$570 \$400

VAIL RESIDENTS

\$2 off all days paid by 5/31
 \$3 off all days paid by 5/31
 additional \$3 off all June days

CAMP ECO FUN

REGISTRATION (INCLUDES T-SHIRT)
 2 DAY SESSION
 5 OR MORE SESSIONS
 (Rates if purchased by May 1)

same 2014

\$10 \$10
 \$100 \$85
 \$5 off five or more sessions paid by 5/31
 additional \$5 off all June sessions

COMMUNITY ROOM

FITNESS: YOGA, TRX
 Drop-in
 Punch Card/Session
 Membership
 ART
 Session
 Punch Card

same 2014

\$12
 \$100/10-punch
 \$50/month

Children's Art Drop-In

same 2014

\$5

PAINT YOUR OWN POTTERY

same 2014

\$5 studio + \$5 to \$20 for pottery

BIRTHDAY PARTIES

same 2014

\$125 for 10 + \$5/child up to 20

<u>Golf Course</u>	<u>Location</u>		<u>Profit?Breakeven? Lose</u>	<u>Menu</u>	<u>Made to order? PreMade</u>	<u>Dates -Hour of Operation</u>
The Grill on the Hill	Farmington, NM	public	profitable	PDF	Both	Open 1 Hour prior to golfers
Steamboat Public Course	Steamboat	public		Basic GC Fare - Burgers, Philly, Club Sandwich,	All made to order	Open 1/2 hour prior to golfers
Fox Hollow GC	Morrison, CO	public	Profitable	serve breakfast and lunch		when golfers are playing - as early as 5:30am/close at 2pm
Incline Village GC , NV	Lake Tahoe, NV	semi private/resort	did not want to tell us		snack bar, full kitchen	open 1/2 hour prior to golfers
Foothills GC	Littleton, CO	public, city	private, profitable 6 years owned	PDF	made to order in restaurant	11a-7pm for full restaurant / earlier for snack bar 6a-8pm depending on volume of golfers and leagues kitchen closes and hour before the restaurant mud season 8a-5pm
BlackThorne Golf Course	South Bend, IN	public	Privately owned - 1 person profitable - until this yr - bad weather	PDF	Both	1/2 hour before first golfer / open as late as need be
Highland Hills GC	Wesminster, CO	public	privately , profitable	PDF	Both	Depends 6a-8pm or closes at 9pm

Foothills Grill Menu

Breakfast Burrito

Stuffed with three farm fresh scrambled eggs, spicy chorizo sausage and hash browns, smothered with roasted green chili sauce and melted cheese. Served with sour cream. **\$6.95**

French Toast

Two thick slices of Texas toast, dusted with powdered sugar. Served with hash browns and a side of butter and syrup. **\$4.95**

Create Your Own Omelet

Three farm fresh eggs with your selection of two items and your choice of toast. **\$6.95**

Crispy Quesadilla

Crisped flour tortilla filled with melted jack and cheddar cheeses, green onions, freshly chopped tomatoes and roasted green chili. Served with sour cream and our fresh homemade salsa. **\$6.95**

Mini Tacos

Dig into eight cracker miniature tacos filled with your choice of tender shredded chicken or beef. Served with lettuce, tomato, cheddar cheese, sour cream and fresh homemade salsa. **\$7.25**

Putter Poppers

Pop it! You drop Jalapeno Poppers! Enjoy six cheddar poppers, served on top of a giant basket of french fries and ranch dressing. **\$6.95**

Chicken Wings

Half Pound **\$4.95**
Full Pound **\$6.95**

Tossed in your choice of Mild, Teriyaki, BBQ or our INTENSE Hot Sauce! Served with celery sticks and your choice of bleu cheese or ranch.

Chips & Salsa

Large basket of crisp corn tortilla chips with homemade salsa. **\$3.75**

Big Green Salad

Half Order **\$5.50**

PGA Classic

Two farm fresh eggs served any style with your choice of three pieces of bacon, two sausage patties or one piece of honey cured ham, hash browns and your choice of toast. **\$5.95**

Stuffed French Toast

Two thick slices of Texas toast filled with bacon, melted cheese and scrambled eggs. Served with hash browns and a side of butter and syrup. **\$6.95**

Mini Burgers

Half Dozen **\$6.25**
One Dozen **\$10.55**

Abunch on bite sized burgers. Served with sweet diced onion.

Tower of Onion Rings

Treat yourself to our tempting, crisp onion rings. Served with ranch, zesty ranch and ketchup.

ULTIMATE 9th Hole Nachos

Half Order **\$7.95**
Full Order **\$12.95**

Homemade tortilla chips covered with melted jack cheese, sour cream, refried beans, tomatoes, black olives, lettuce, jalapenos, green onions, salsa and shredded chicken or ground beef.

Chicken Tenders

Six thick tender chicken strips, spiced, breaded and fried until crisp. Served on a bed of french fries with ranch dressing. **\$7.95**

Artichoke Dip

Freshly made artichoke dip served with a selection of fresh carrots, celery, cauliflower, broccoli and tortilla chips. **\$7.95**

Buffalo Chicken Salad

Half Order **\$6.95**

Full Order **\$6.95**

Delight in a mix of greens tossed with tomatoes, cucumbers, mushrooms, celery and carrots.

**Add Grilled Chicken Breast*

\$2.00

Chef Salad

Half Order

Full Order

\$5.50

\$6.95

Mixed greens with a mound of savory ham and turkey, Swiss and American cheeses, bacon, crisp cucumber and tomato wedges.

BLT in a Bowl

Half Order

Full Order

\$5.95

\$7.95

Crisp lettuce with chopped bacon, sliced tomato, cucumber, grated jack and cheddar cheeses. Served with our house ranch dressing.

One Order

\$8.95

Mixed greens tossed with crispy pieces of chicken tenders in spicy buffalo sauce, fresh tomatoes, crisp cucumbers and sliced red onion. Blue cheese dressing is suggested.

Baja Green Chili Taco Salad

A delicious blend of shredded tender chicken, green chili sauce, tomatoes, black olives, green onions, sour cream, melted jack and cheddar cheeses. **\$7.95**

Served in a crisp corn tortilla shell.

Smothered Grande Burrito

Your choice of bean, beef or chicken stuffed in a flour tortilla, smothered with roasted green chili, melted jack and cheddar cheese, lettuce, tomatoes, sour cream and homemade salsa with a kick!

\$7.95

Rockies Wrap

Crispy chicken tenders dipped in buffalo sauce, bacon, lettuce, tomato and ranch in a flour tortilla.

\$6.95

French Dip

Tender roast beef with a side of Au Jus and a creamy horseradish sauce. Served on a sourdough hoagie.

\$7.95

Philly Cheese Steak

Tender roast beef with sautéed peppers and onions topped with melted jack cheese and served on our sourdough hoagie.

\$7.95

Build your own 1/2 Pound Burger or Grilled Chicken Sandwich

A gigantic old-fashioned burger or tender grilled chicken, served with crisp lettuce, a slice of tomato, red onion and a pickle. Served on a fresh sourdough Kaiser bun. **\$6.50**

**Additional beef patty*

\$2.00

Fish & Chips

Two fresh beer battered cod filets, deep fried to perfection! Served with tartar sauce.

\$8.95

Classic Club

Layers of fresh ham, turkey, bacon, Swiss and American cheeses, lettuce, tomato and a touch of mayonnaise. Served on three pieces of white bread.

\$7.95

Grilled Turkey & Swiss

Grilled turkey and Swiss cheese on a sourdough bun.

\$6.95



Early Birdies

Blackthorn Pletter \$6.50

Two farm fresh eggs, two sausage patties or bacon, ranch dressing and toast

Breakfast Burrito \$6.50

Whole Grain tortilla stuffed with scrambled eggs, sausage or bacon, roasted potatoes and shredded cheddar cheese

English Muffin Breakfast Sandwich \$3.50

Cooked egg, sausage patty or bacon, and American cheese with mayo

Shot Gun Start

Grilled Chicken Quesadilla \$4.95

Mini Corn Dogs \$4.95

Eight mini corned dogs with Cheddar and Honey Mustard

Spicy Fried Pub Pickle Spears \$3.95

Five breaded spicy pub pickles, served with our famous bistro sauce

Cream Cheese Stuffed Jalapeno Poppers \$3.95

Garlic Buttered Bread Sticks \$3.95

Four bread sticks topped with Parmesan cheese, served with a side of marinara

Boneless Chicken Wing basket \$5.95

Six boneless wings are breaded with your choice of Teriyaki, BBQ or Hot Sauce

Loaded Home-Fries \$4.95

Home-Fries topped with hot cheddar cheese, Bacon Crumble, olives and served with a side of sour cream

Basket of Fries \$2.50

Chip In

All sandwiches come with your choice of Blackthorn Chippers or Thin Cut French Fries & Kosher Pickle Spear

Jumbo All Beef Frank \$4.50

Johnsonville "Sheboygan" Jumbo Bratwurst \$5.00

Blackthorn Cheeseburger \$7.50

This burger is juicy and loaded with flavor

BLT Sandwich or Wrap \$6.00

Crispy bacon, Romaine lettuce and vine ripe tomatoes are layered between top pieces of toasted bread or wrapped in a multi-grain warmed tortilla

Blackthorn Bistro Wrap \$7.50

Choice of Turkey or Ham, Wrapped in a Multi-grain tortilla with Romaine lettuce, bacon crumble, shredded cheese and our famous Bistro sauce (Served hot or cold)

Ham or Turkey Sandwich Deluxe \$6.50

Lettuce, Tomato & Mayo (Served hot or cold)

Bacon Cheeseburger Chipotle Wrap \$7.50

Tomato basil Wrap is stuffed with Blackthorn Cheeseburger (cut in half), sliced bacon, romaine lettuce, vine ripe tomatoes, pickles and spread with homemade Chipotle sauce. Outstanding flavor

Grilled Chicken Caesar Wrap or Salad \$7.00

Seasoned Grilled chicken, Romaine lettuce, mushrooms, bacon crumble, shredded carrots and Parmesan cheese tossed in our homemade Caesar dressing

Grilled Chicken Sandwich \$7.00

Your choice of toppings

Snacks

11:00 AM - 10:00 PM

Beverages

11:00 AM - 10:00 PM

The GRILLE

at the Chateau

SMALL PLATES

1/2 Sandwich with soup or salad \$9

Half sandwich made with either house-minimal sliced turkey, egg salad, honey salad or chicken salad paired with your choice of a house salad, cup of soup or house fries

Sliders \$10

Two pulled pork or cheeseburger sliders served with house salad and house fries

Ahi Poketini \$11

Grille Signature Item

Neither chicken nor tasted - this is the ultimate treat! Topped pickled ginger, dried cucumber, wakame salad & ahi poke topped with crispy wontons and a dry miso soy dressing

Soup of The Day or Zot's Chili

cup \$5 bowl \$6

Enjoy our freshly made soup of the day (one per server) (about 11) or Zot's chili

French Fries/Sweet Potato Fries/Zucchini Fries \$7

Your choice of either classic french fries, sweet potato fries or zucchini fries. Our house-made creamy sesame ginger dressing pairs nicely with the sweet potato fries and our house-made ranch goes great with the zucchini fries

SANDWICHES & SPECIAL-TEES

All sandwiches and Special Tees are served with your choice of house fries, a small house salad, or cup of soup

Classic Cheeseburger \$13

1/2 pound of "New Yorker" Black Angus beef from Southern Ranch. Hand formed patty cooked to order served with sharp cheddar cheese, lettuce, tomato, onion and top with our most crave worthy on a toasted sesame bun. Make it a double for \$2 more

Ultimate Veggie Burger \$12

Grilled organic black bean veggie patty with jack cheese, lettuce, tomato, onion, green chile, guacamole and cheddar sauce served on a toasted sesame bun

California Clubhouse \$13

A classic California style club sandwich with fresh house roasted turkey breast, avocado, apple wood smoked bacon, lettuce, tomato and mayonnaise served on two slices of toasted Texas Sourdough bread

Fish Tacos \$14

The Best Fish Tacos Ever

Two large flour tortillas filled with fresh Mahi Mahi and house made Napa cabbage slaw. Served alongside a house-made salsa and chipotle dressing

Chicken Sandwich \$13

A grilled to perfection boneless skinless chicken breast topped with melted mozzarella cheese, melted red hot peppers and fresh basil, all served inside a toasted french roll

NY Style Reuben \$12

Our Chef's Labor of Love

We take corned beef (our recipe) in Guinness beef, slice it thin, then cook it high until lightly browned with oil. Then we add sauerkraut, hot red Swiss cheese and our house made Thousand Island dressing and you have got a classic New York Reuben sandwich that has been adapted to better delivery

FAIRWAY OF GREENS

All salad dressings made daily from the following:

Balsamic vinaigrette, French, blue cheese, low fat ranch, Williams green goddess, and creamy sesame ginger

Small Green Salad \$6

Fresh garden greens topped with cucumber, tomato, and house made beet vinaigrette

Add egg salad, house salad, or chicken salad for \$2

The Grille COBB Salad \$17

Grille Signature Item

Small size \$11

Our COBB Salad combines garden fresh greens tossed in blue cheese dressing which are generously topped with chopped grilled chicken, avocado, crispbread croutons, hard-boiled fresh corn, blue cheese crumbles, and dried tomatoes

Classic Caesar Salad \$11

Small size \$8

Crisp romaine lettuce tossed in Lisa's freshly made Caesar dressing, grated Reggiano cheese, and garlic croutons

Add Grilled Chicken \$2

Add Grilled Salmon \$4

Add Grilled Shrimp \$3

Make it a double for \$2 more

Sunset Salad \$15

Small size \$10

Garden fresh greens tossed in white balsamic vinaigrette topped with caramelized pecans, orange segments, fresh berries, and gorgonzola cheese served with your choice of grilled chicken or salmon



Served 11am - 3pm

The Grille at the Chateau | 955 Fairway Boulevard, Incline Village, NV 89451 | (775) 832-1178

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The GRILLE

Summer 2014



Ahi Poketini

\$10

Grille Signature Item

Neither shaken nor stirred, this is the ultimate treat! Tinned pickled ginger, diced cucumbers, wakame salad, and ahi poke topped with crispy wontons and a zesty wasabi mayonnaise

Nachos

\$10

add chicken \$2

Our signature nachos are definitely enough for two people!

Fresh fried tortilla chips piled high with melted mixed cheeses, black olives, black bean puree, salsa, sour cream, jalapenos, and a mound of Lili's famous guacamole

Ala Carte Slider

\$3

Nothing ordinary about this slider - choose from pulled pork or cheeseburger served with broccoli slaw on the side

Panko Prawns

\$9

Coated with Panko breadcrumbs, deep fried, and served with sesame ginger dipping sauce

The Par 3

\$7

A combination of French fries, sweet potato fries, mochim fries served with sides of ranch and sesame ginger dressings



Grille's 50th Anniversary! 1964-2014

The GRILLE

Summer 2014



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Grille Signature Item

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\$7

A combination of French fries, sweet potato fries, zucchini fries served with sides of ranch and sesame ginger dressings



Grille's 50th Anniversary! 1964-2014



2101 Sunrise Parkway
326-6065

Breakfast

Traditional Plate 2 eggs, hash browns, bacon or sausage, toast and coffee	\$7.95
Country Ham Plate 2 eggs, hash browns, thick ham steak, toast and coffee	\$7.95
Huevos Rancheros Plate 2 eggs, beans, hash browns, smothered in red or green chile and cheese	\$7.95
Breakfast Burrito Plate smothered with red or green chiles and cheese	\$7.95
Corwreck Plate hash browns, scrambled eggs, green chile, ham, grilled onions, mixed w/cheddar	\$7.95
Ham and Cheese Omelette Plate	\$7.95
The Pancake one big pancake	\$4.75
French Toast	\$4.75
Breakfast Sandwich bacon, ham or sausage w/egg and choice of toast	\$4.95
Breakfast Burrito sausage, bacon or ham with eggs, hash browns, salsa and cheese wrapped in a tortilla	\$4.95

Favorites from the Grill

All Lunches Served with Chips, French Fries or Salad

1/3 lb. Hamburger	\$5.75
1/3 lb. Cheeseburger	\$6.25
1/3 lb. Green Chile Cheeseburger	\$7.00
1/2 lb. Pinon Hills Burger 1/2 lb. burger w/green chile and double cheese	\$7.95
Mesquite Chicken Sandwich 6 oz. chicken breast with mesquite seasoning, green chile and cheese	\$7.95
BBQ Chicken with bacon and cheese	\$7.95
Chicken Strips three chicken strips w/french fries and Texas toast	\$7.75
Beef and Bean Burrito	\$5.50 / Plate \$7.95
Chili Philly roast beef, green chile, grilled onions and bell peppers smothered w/two cheeses, served on a roll	\$7.95
Green Hamat grilled cheese w/ham and green chile	\$5.95

... Favorites from the Grill

All Lunches Served with Chips, French Fries or Salad

Patty Melt 1/3 lb. burger, grilled w/onions, Swiss cheese on grilled rye bread	\$6.90
Hot Dog with chips	\$3.95
with fries	\$4.75
French Fries	Small \$1.95 ... Large \$2.95
Mesquite Fries	Small \$2.20 ... Large \$3.20

Deli Sandwiches

cold or grilled w/lettuce, tomatoes, mayo and choice of white, wheat, rye, sourdough bread, croissant or tortilla

Roast Beef	\$6.25
Turkey	\$5.90
Ham	\$5.90
BLT	\$6.25
Tuna or Chicken Salad	\$5.90

Specialty Items

Chicken Wrap grilled or breaded chicken, lettuce, tomatoes, onions, pickles, wrapped in a tortilla	\$7.95
Eagle Sandwich grilled chicken breast, bell pepper, green chile, Swiss cheese, served on a roll	\$7.95
Par Club deli ham, turkey, bacon, lettuce, tomatoes, mayo on choice of toast	\$7.95
Frito Pie hamburger, lettuce, tomatoes, onions, fritos, cheddar jack, smothered in red or green chile	\$7.95
Hole 'n One Salad grilled or breaded chicken, lettuce, tomato, onion, bell pepper and cheese	\$7.95

Drinks

Coke, Diet Coke, Dr. Pepper, Diet Dr. Pepper, Sprite, Root Beer, Lemonade, Amie Palmer 1 Refill	Small \$1.95 ... Large \$2.45
Iced Tea (from Refill)	Large 1.95
Cooler Drink	\$2.00
Energy Drink	\$3.25



Entree

Served after 5 p.m.

~ Sirloin Steak ~

A tender 8oz steak grilled to order, served with pasta or fries
16.25

~ Chicken Parmesan ~

An old world classic - a fresh chicken breast lightly breaded and sautéed with our homemade marinara, topped with mozzarella. Served over our classic spaghetti
Served with garlic bread 15.25

~ Spaghetti ~

Ciancio's homemade marinara tossed with fresh pasta.
Served with garlic bread 10.50 Add meatballs or sausage 2.99

~ Alfredo ~

Linguini tossed in a garlic cream sauce and topped with freshly grated parmesan.
Served with garlic bread 13.50 add chicken 2.99 or Shrimp 4.99

~ Lasagna ~

Scrumptious layers of Italian Sausage and three cheeses baked with our classic homemade marinara
Served with garlic bread 14.50

~ Ravioli ~

Fresh 3-cheese ravioli tossed in your choice of marinara or alfredo
Served with garlic bread 12.50 Add meatballs or sausage 2.99

~ Shrimp Scampi ~

Tender shrimp sautéed in olive oil, white wine and lemon with fresh garlic tossed with linguini pasta. Served with garlic bread 15.99

~ Spaghetti and Ravioli ~

3/4 pasta and 1/4 ravioli a nice mix with two pastas and your choice of meatball or sausage.
Served with garlic bread 13.99

~ Fish & Chips ~

No water hazard here! Flaky Pollock, lightly battered in a tasty beer batter, we fry it golden brown and serve with tartar sauce and a pile of American fries ... 11.25

Tri County Health Department Consumer Advisory:

Raw or undercooked meats, poultry, seafood, shellfish, or eggs may increase your risk of food borne illness...



Sand Wedges

All Sand Wedges include your choice of French fries, potato chips or pasta.
Substitute cottage cheese for just .25

- B.L.T. -

Just like mom used to make! A heaping mound of smoky bacon, ripe tomato slices and crisp iceberg lettuce with mayo on your choice of toasted bread 9.50

- The Philly -

Start with a huge portion of premium prime rib of beef, sautéed peppers and sweet onions, smothered with melted mozzarella cheese 12.50

- Giancio's Club -

Thin sliced ham and oven roasted turkey, piled high and layered with lettuce, tomato, mayo, smoky bacon and cheese on your choice of toasted bread 10.75

- The Deli Sand Wedge -

Your choice of deli thin ham, oven roasted turkey or albacore tuna salad on your favorite deli fresh bread with lettuce, tomato, onion and pickles 8.99

- French Dip -

We slow cook our prime rib of beef, slice it thin and pile it high on a toasted roll with melted Swiss cheese and a side of au jus 12.00

- Fish & Chips -

No water hazard here! Flaky Pollock, lightly battered in a tasty beer batter, we fry it golden brown and serve with tartar sauce and a pile of American fries 11.25

The 19th Hole

- Smothered Sausage -

Two pieces of Italian sausage links slow cooked in our homemade marinara. Topped with melted mozzarella and served on a golden grilled hoagie roll, it has a little kick! 8.99
add sautéed peppers 1

- The Meatball -

Traditional Italian meatballs smothered in our homemade marinara, and melted mozzarella.
Served on a hoagie 8.99 add sautéed peppers 1

- Grilled Sausage & Peppers -

We take our homemade Italian sausage patty, grill it with sweet sautéed peppers and top it all with mozzarella on a toasted bun. Served with a side of marinara for dipping 9.50

Big ol' Burrito ~ we start with an oversized fresh flour tortilla and fill it full. Then we top it with homemade pork green chili, shredded lettuce, tomatoes and cheddar jack cheese... add sour cream or guac for just 1.50

Bean Burrito 8.50

Beef and Bean 9.50

Chicken Burrito 9.99

Mexican Hamburger ~ one of our long time favorites, we blend our 1/2 lb. premium Angus burger, place it in a fresh flour tortilla with refried beans, green chili, and cheese, wrap it up, then top it with more home made green chili, Cheddar jack cheeses, diced fresh tomatoes and lettuce, just 10.50

Tacos - 3 hard or soft shell tacos with seasoned beef, shredded lettuce, tomatoes and cheese served with rice and beans 7.99



Back Nine Burgers

Proudly served with a 1/2 pound premium Angus Chuck, to include your choice of French fries, potato chips or fresh pasta with homemade Marinara

The Putter - Tons of smoky bacon and Swiss cheese on this half pound delight is sure to save the day! Cooked how you like on a toasted bun with all the traditional fixings 10.75

Hyland Burger - The Club Burger-like a traditional club sandwich, we start with our all beef burger topped with thin sliced ham and turkey, bacon, lettuce tomato and cheese 11.25

The Birdie - Nick Giancio favorite... the breakfast burger! A fried egg right on top of this premium burger 9.95 Add cheese for just .99

The Double Bogey Burger

This burger starts with one 1/2 pound Angus Chuck beef, 1/2 pound of sliced slow roasted Prime Rib soaked in Au Jus sauce, American cheese on a toasted bun 13.99

Build Your Own Creation

Premium Burger (1/2 lb.) Angus - 9.50

Grilled Chicken Breast (6oz.) - 8.50

Served with: Lettuce, Tomato, Onion, and Pickle on Toasted Bun

Pretzel Roll add 1.50 or Gluten Free 2.00

Pick your Toppings

1.50 Per Topping

*Bacon . Mushrooms . Egg . Guacamole . Avocado .
Green Chili Strips . Fresh Jalapenos . Blue Cheese Crumbles .
Cheese (cheddar jack, pepper jack, swiss or mozzarella)*

Pizza - Cheese Only

Medium - 9.99 or Large - 13.99

Pick your Toppings

Medium - 1.50 Per Topping or Large - 2.50 Per Topping

*Pepperoni . Sausage . Ham . Black Olives . Bell Peppers . Onions . Green Olives .
Fresh Mozzarella . Green Chilies . Jalapenos . Mushrooms . Tomatoes . Meatballs .*

Calzone

Medium - 9.99 or Large - 13.99

Pick your Toppings

Medium - 1.50 Per Topping or Large - 2.50 Per Topping

*Pepperoni . Sausage . Ham . Black Olives . Bell Peppers . Onions . Green Olives .
Fresh Mozzarella . Green Chilies . Jalapenos . Mushrooms . Tomatoes . Meatballs .*

Tri County Health Department Consumer Advisory:

Raw or undercooked meats, poultry, seafood, shellfish, or eggs may increase your risk of food borne illness...



Approach Shot

Cheeseburger Quesadillas ~ Premium Angus beef with American cheese, lettuce, tomatoes, pickles and onions.

Chicken Quesadilla ~ Chicken breast with melted cheddar/jack cheese, signature pork green chili, sweet onions and tomatoes grilled between two fresh tortillas. 9.99 add sour cream or guacamole for just a 1.50

Italian Quesadilla ~ Fresh Italian sausage cooked just right, with fresh melted mozzarella cheese, homemade marinara and sweet grilled peppers 10.50

Wings of the World ~ Choice of 6-Pork OR 12-Chicken, crispy wings accompanied by carrot and celery sticks and a creamy blue cheese dressing ... your choice of Buffalo Hot, Jamaican Jerk or BBQ 9.50

Shrimp ~ 6 pan-seared shrimp tossed in a garlic butter sauce served over Ciancio's rustic Tuscan bread 9.95

Nacho's ~ a mile high stack of warm tortilla chips smothered in our signature pork green chili then topped with sizzling ground beef, ripe tomatoes, jalapenos and mounds of cheddar/jack cheeses 10.50

Ciancio's Italian Nachos ~ We start with our fresh Italian sausage, mozzarella cheese and homemade marinara with white corn tortilla chips, a nice change 10.50

Gourmet Sliders ~ our Philly slider or our French dip slider both served from our slow roasted prime rib 10.50

Fairway Fries ~ a large basket of American fries 3.75 Add a mound of cheddar jack cheese 1.99. Smother 'em in green chili 1.75

Calamari ~ Salt & pepper dusted calamari fried to a golden brown. Served with Chipotle chili sauce 9.75

The Rough

The Cobb ~ a bed of fresh lettuce buried in diced ham, sliced fresh chicken breast, blue cheese crumbles, hardboiled egg, avocado and cheddar jack cheese, croutons with and your choice of dressing 11.50

Taco Salad ~ we fill our crispy tortilla bowl up to the top with fresh refried beans, seasoned ground beef, vine ripe tomatoes, shredded lettuce and top it off with cheddar and jack cheese. 9.99. Add fresh avocado or guacamole 1.50. add sour cream 1.50

Caesar ~ A Classic, fresh chopped romaine tossed in our house Caesar dressing with garlic croutons and parmesan cheese 7.99 add chicken 2.99 or shrimp 4.99

Grilled Chicken or Shrimp Caesar ~ Our classic, with chopped romaine, tossed with our house Caesar dressing, served with a hardboiled egg, parmesan cheese and grilled chicken for 10.99 or shrimp 12.99

Steak Salad ~ A bed of fresh lettuce blend topped with avocado and heirloom tomatoes, caramelized red onions, blue cheese, garlic croutons, hardboiled egg and a hearty steak grilled to order 14.99

Dressing Choices: Blue Cheese - Ranch - Italian - Caesar

Hand Crafted Soup of the Day
Cup ... 2.50 Bowl ... 3.99
Homemade Pork Green Chili
Served with fresh flour tortillas



Breakfast served until 11 a.m.

Birdies & Starters

Bacon & Eggs - Two fresh eggs cooked to order, three pieces of our smoked bacon, hash browns and your choice of toast 9.25

The Snowman - Two country fresh eggs any style, two pieces of hearty cinnamon French toast, two pieces of bacon and two pieces of grilled breakfast sausage 10.25

The "T" Box - Two large fresh eggs, two pieces of fresh cinnamon French toast and four pieces of our famous smoked bacon 9.95

Grilled Italian Sausage and Eggs - 5oz of our family favorite Italian sausage, two fresh eggs, hash browns and your choice of toast 9.75

Huevos Rancheros - Smothered crispy hash browns with our homemade green chili, topped with two eggs any style, and cheddar jack cheese on a flour tortilla 9.75

The Sand Trap - Start your golf with this hearty breakfast of two fresh eggs any style, two buttermilk pancakes, and four pieces of our famous smoked bacon 10.25

Ham Scram - 4oz of diced ham, mixed with fresh scrambled eggs, served with hash browns, and your choice of toast 7.99

The Double Bogey - A series of two's - two eggs cooked to order, two buttermilk pancakes, two bacon strips and two pieces of breakfast sausage 9.75

Breakfast Sausage and Eggs - Two fresh eggs, two pieces of breakfast sausage, hash browns and your choice of toast 8.25

Ham Steaks and Eggs - Two eggs, 3oz of fresh cut ham, hash browns and your choice of toast 7.95

Breakfast Tacos - 3 soft shell (white or corn) topped with cheddar cheese, scrambled eggs, side of salsa...7.75 add bacon, ham or breakfast sausage for 2.00

Smothered Breakfast Burrito - Scrambled eggs, fresh potatoes wrapped in a 10" tortilla, add cheese, top with green chili and more cheese 9.25

Sirloin and Eggs

Our fresh 8oz sirloin served with two fresh eggs, hash browns and your choice of toast 14.99

Veggie Omelet -

Three fresh eggs blended with Swiss cheese, spinach, tomato, mushrooms, with hash browns and your choice of toast 8.75

Ham & Cheese Omelet -

Three fresh eggs mixed with ham and a blend of cheddar jack cheese, served with hash browns and your choice of toast 9.25

Denver Omelet -

Three fresh eggs loaded with diced ham, green peppers, onions and a blend of cheddar jack cheese, served with hash browns and your choice of toast 9.95

Santa Fe Omelet -

Three fresh eggs overflowing with sautéed onion, fresh sliced jalapeño, mushrooms, and cheddar jack cheese, served with hash browns and your choice of toast 9.75

Italian Omelet -

Three fresh eggs stuffed full of mozzarella cheese, grilled fresh Italian sausage, sautéed onions, and sautéed green peppers, served with hash browns and your choice of toast 9.95

Mulligan's

1 Pancake 1.75
1 Egg 1.25
2 Slices of Toast .99
Refried Beans 1.75
Hash Browns 1.25
Gold Cereal 1.99
Hot Cereal 2.25

2 Pancakes 2.99
Bacon (2) 2.95
French Toast (2) 3.25
Sausage (2) 2.50
Ham Steaks 2.95
Yogurt / Granola and Fruit \$6.50
Hand Held Burrito \$2.95

Breakfast Sandwiches: Ham, Bacon or Sausage and cheese 3.25

Grand Canyon National...
 Grand Canyon National...
 Suggested Sites
 Web Slice Center

Breckenridge Classic & Hot Sandwiches

served with choice of homemade chips, our house veggie fries or french fries

Texas Sub	Fresh salsa, meat, lettuce & tomato served on a fresh seeded Crustant.	9
Pepperoni or Chicken Empanada	Grilled steak or chicken, onions, peppers and provolone cheese on a grilled burger roll.	10
The Burger	Your choice of Eye of Round Corned Beef or Fresh Roasted Turkey Breast piled high on a grilled multi-eye with Swiss cheese, sauerkraut and a side of Thousand Island dressing.	10
Grilled Egg and Cheese	Thinly sliced pit barn with melted American cheese on wheat.	9
Grilled Cheese	The classic sandwich served with a generous portion of American cheese on Country White.	6
Grilled Portobello Burger	Moroccan Portobello, caramelized onions, bruschetta tomato and provolone cheese served on a grilled burger roll.	11
The TBA	Roasted Turkey breast, crispy Bacon and Avocado served with lettuce & tomato on a baked crustant.	11

Wraps

Wrapped in a large flour tortilla.

Buffalo Chicken	Buffalo chicken strips, lettuce, tomato and blue cheese dressing.	10
Chicken Caesar	Grilled chicken, romaine, parmesan and Caesar dressing.	10
Asian Chicken	Grilled chicken, sesame, crispy noodles, sliced almonds and sesame dressing.	10
Break or Chicken Fajita	Grilled steak or chicken, onions, peppers and chipotle mayo.	10

Hand-Packed Burgers

All kinds freshly ground beef served with lettuce, tomato, onion and pickles

Beef in One Burger	Half pound, blue-grilled and served on a fresh grilled roll.	9
Veggie Burger	Not your standard garden burger. A nutritious patty, made with whole grains, black beans and corn. With caramelized onions and provolone on a grilled roll.	10
Patty Melt	$\frac{1}{2}$ pounds, onion. Swiss cheese served on grilled multi-eye.	10
Swiss Cheddar Burger	Hand packed $\frac{1}{2}$ pound burger topped with cheddar cheese & applewood-smoked bacon.	11
Blazy Chili Cheese Burger	$\frac{1}{2}$ pounder, chili, onion, jalapeno and melted pepper jack cheese.	11
Southwest Burger	Fresh Avocado, pepper jack cheese and pico de gallo on top of a half pound patty.	11



Accountant's Compilation Report

November 7, 2014

Board of Directors
Vail Recreation District
Vail, Colorado

We have compiled the accompanying balance sheet of Vail Recreation District as of September 30, 2014 and the related statement of revenues, expenditures and changes in fund balance with budgets for the nine month period then ended. We also compiled the accompanying budget and forecast of revenues, expenditures and changes in fund balance for the year ending December 31, 2014 and the preliminary 2015 through 2017 budgets, in accordance with standards established by the American Institute of Certified Public Accountants.

We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

As a consulting financial manager, we participate in the financial management of the District. Management (with our participation) is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements. We have prepared these financial statements in our capacity as consulting financial managers for the District.

Our responsibilities include conducting the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management (with our participation) has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

A compilation of a forecasted financial statement is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the accompanying forecast and, accordingly, do not express an opinion or any other form of assurance on the forecasted statement or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected and those differences may be material. We have no responsibility to update this report for events or circumstances occurring after the date of this report.

The actual historical information for calendar year 2013 is presented for comparative purposes only. Such information is taken from the financial statements for the District for the year ended December 31, 2013, which have been audited by McMahan and Associates, L.L.C. and upon which they expressed an unqualified opinion in their report dated July 2, 2014.

We are not independent from an accounting and auditing perspective with respect to Vail Recreation District because we perform certain accounting services that impair our independence.

Marchetti & Weaver, LLC

VAIL RECREATION DISTRICT
 COMBINED BALANCE SHEET
 December 31, 2013 and September 30, 2014

	12/31/13					09/30/14				
	General Fund	Enter-prise Fund	General Fixed Assets & LTD	Ent. Fund Fixed Assets & LTD	Total	General Fund	Enter-prise Fund	General Fixed Assets & LTD	Ent. Fund Fixed Assets & LTD	Total
ASSETS										
CASH- UNRESTRICTED	3,223,801	300			3,224,101	4,749,059	2,000			4,751,059
INVESTMENTS- RESTRICTED		291,421			291,421		292,560			292,560
ACCOUNTS RECEIVABLE	437,744	1,665			439,409	29,259	15,707			44,965
PROPERTY TAXES RECEIVABLE	2,490,158	301,345			2,791,504	48,827	5,909			54,736
PREPAIDS, DEPOSITS & INVENTORY	1,976	73,714			75,690	476	80,942			81,418
DUE (TO) FROM OTHER FUND	(147,554)	147,554			0	(5,509)	5,509			0
LOAN DUE (TO) FROM OTHER FUND	378	(378)			0	378	(378)			0
LAND & BUILDINGS			722,160	12,124,678	12,846,838			722,160	12,124,678	12,846,838
EQUIPMENT			772,165	1,740,862	2,513,027			772,165	1,740,862	2,513,027
ACCUM DEPR			(711,676)	(7,999,771)	(8,711,447)			(711,676)	(7,999,771)	(8,711,447)
TOTAL ASSETS	6,006,503	815,621	782,649	5,865,769	13,470,542	4,822,490	402,249	782,649	5,865,769	11,873,157
LIABILITIES AND FUND EQUITY										
ACCOUNTS PAYABLE	307,871	165,290			473,161	68,714	19,117			87,831
DEFERRED PROPERTY TAXES	2,490,158	301,345			2,791,504	48,827	5,909			54,736
DEFERRED REVENUE	27,342	10,263			37,605	21,805	15,574			37,379
ACCRUED COMPENSATED ABSENCES			34,206	20,734	54,940			34,206	20,734	54,940
ACCRUED INTEREST PAYABLE			425	27,851	28,276			425	27,851	28,276
DUE TO TOV- DOBSON IMPROVEMENTS				5,307	5,307				0	0
DUE TO TOV-GYMNASTICS			40,000		40,000			0		0
DOBSON BONDS PAYABLE				1,610,000	1,610,000				1,410,000	1,410,000
IMPUTED INTEREST			(786)	(104)	(890)			0	0	0
TOTAL LIABILITIES	2,825,371	476,899	73,845	1,663,788	5,039,903	139,346	40,600	34,631	1,458,585	1,673,162
NET ASSETS										
INV IN FIXED ASSETS, NET OF DEBT			708,804	4,201,981	4,910,785			748,018	4,407,184	5,155,202
RESTRICTED	111,653	278,913			390,566	110,091	278,913			389,004
COMMITTED & ASSIGNED FOR CAPITAL	2,000,000				2,000,000	2,050,000				2,050,000
UNASSIGNED	1,069,479	59,809			1,129,288	2,523,053	82,736			2,605,789
TOTAL NET ASSETS	3,181,132	338,722	708,804	4,201,981	8,430,639	4,683,144	361,649	748,018	4,407,184	10,199,995
TOTAL LIAB & NET ASSETS	6,006,503	815,621	782,649	5,865,769	13,470,542	4,822,490	402,249	782,649	5,865,769	11,873,157

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VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed: 11/07/14

Modified Accrual Basis

	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget	2016 Forecast	2017 Forecast
COMBINED REVENUES										
PROPERTY AND OTHER TAXES, NET OF FEES	2,710,991	2,813,710	2,698,069	115,641	2,746,173	2,630,432	115,740	2,727,872	3,005,253	3,003,375
OTHER NON-DEPARTMENTALIZED REVENUES	89,384	63,750	64,250	(500)	54,550	56,755	(2,205)	63,750	34,763	35,805
BANQUET ROOM OPERATIONS, NET	-	-	-	-	-	-	-	-	10,630	51,037
SPORTS	435,912	410,168	366,864	43,304	404,526	342,479	62,047	376,349	387,639	399,268
GYMNASTICS	249,050	203,794	229,175	(25,381)	163,858	183,071	(19,213)	215,638	222,107	228,770
COMMUNITY PROGRAMMING	369,599	352,393	345,700	6,693	330,548	318,067	12,482	345,400	355,762	366,435
OUTDOOR & NORDIC PROGRAM	114,161	84,160	77,000	7,160	45,553	38,024	7,529	83,000	85,490	88,055
GOLF COURSE	1,347,486	1,262,800	1,309,250	(46,450)	1,254,671	1,286,700	(32,029)	1,236,894	1,004,209	1,355,982
TENNIS	37,219	38,038	36,965	1,073	37,026	36,744	283	37,965	39,104	40,277
DOBSON	536,408	556,655	528,787	27,868	433,814	408,426	25,388	575,555	592,822	610,606
TOTAL REVENUES	5,890,210	5,785,468	5,656,060	129,408	5,470,719	5,300,698	170,022	5,662,423	5,737,778	6,179,611
OPERATING EXPENSES										
ADMINISTRATION	(633,400)	(653,196)	(687,548)	34,352	(469,679)	(544,757)	75,077	(640,917)	(660,145)	(679,949)
PUBLIC RELATIONS/MARKETING	(207,683)	(230,655)	(231,350)	696	(169,014)	(188,641)	19,628	(249,045)	(253,756)	(261,369)
PARK MAINTENANCE	(165,681)	(152,279)	(172,413)	20,134	(109,463)	(140,342)	30,879	(194,404)	(200,236)	(206,243)
FACILITIES MAINTENANCE	(109,682)	(116,740)	(116,643)	(97)	(85,754)	(88,765)	3,012	(119,968)	(123,269)	(126,669)
SPORTS	(499,124)	(524,638)	(482,980)	(41,658)	(423,729)	(413,430)	(10,300)	(482,122)	(496,640)	(511,539)
GYMNASTICS	(238,171)	(206,062)	(232,636)	26,574	(155,169)	(182,811)	27,642	(233,358)	(240,358)	(247,569)
COMMUNITY PROGRAMMING	(411,953)	(426,307)	(427,132)	825	(339,531)	(365,362)	25,831	(435,429)	(448,492)	(461,947)
OUTDOOR & NORDIC PROGRAM	(118,611)	(78,399)	(70,550)	(7,849)	(50,857)	(48,551)	(2,306)	(78,000)	(80,340)	(82,750)
GOLF OPERATIONS	(653,925)	(655,441)	(659,657)	4,216	(431,222)	(452,396)	21,175	(776,418)	(858,420)	(884,060)
GOLF MAINTENANCE	(759,636)	(756,897)	(776,583)	19,686	(602,575)	(632,681)	30,106	(776,479)	(797,885)	(819,933)
TENNIS	(79,764)	(81,325)	(77,963)	(3,362)	(76,809)	(74,445)	(2,364)	(67,389)	(69,365)	(71,400)
DOBSON	(586,792)	(641,962)	(594,790)	(47,172)	(472,490)	(452,274)	(20,216)	(669,996)	(691,829)	(712,524)
TOTAL EXPENSES	(4,464,420)	(4,523,900)	(4,530,246)	6,346	(3,386,291)	(3,584,456)	198,164	(4,723,526)	(4,920,736)	(5,065,953)
CHANGE IN FUND BAL BEFORE DS & CAP	1,425,790	1,261,567	1,125,813	135,754	2,084,428	1,716,242	368,186	938,897	817,042	1,113,658
DEBT SERVICE	(323,749)	(324,582)	(324,582)	-	(324,082)	(324,082)	0	(274,145)	(277,989)	(276,176)
CHANGE IN FUND BAL BEFORE CAP	1,102,041	936,986	801,232	135,754	1,760,346	1,392,160	368,186	664,752	539,053	837,482
DONATIONS, LOANS, & SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES	(414,457)	(623,437)	(1,982,175)	1,358,738	(235,408)	(710,488)	475,080	(3,188,630)	(2,024,050)	(1,386,747)
LESS UNFUNDED CAPITAL PROJECTS	-	-	-	-	-	-	-	911,045	1,124,980	506,926
CONTINGENCY	-	(25,000)	(125,000)	100,000	-	(125,000)	125,000	(100,000)	(103,000)	(106,090)
TOTAL NET CAPITAL EXPENSES	(414,457)	(648,437)	(2,107,175)	1,458,738	(235,408)	(835,488)	600,080	(2,377,585)	(1,002,070)	(985,911)
CHANGE IN FUND BALANCE	687,584	288,549	(1,305,944)	1,594,493	1,524,938	556,672	968,266	(1,712,833)	(463,018)	(148,429)
BEGINNING FUND BALANCES	2,832,271	3,519,855	3,305,088	214,767	3,519,855	3,305,088	214,767	3,808,404	2,095,571	1,632,553
ENDING FUND BALANCES	3,519,855	3,808,404	1,999,144	1,809,259	5,044,793	3,861,760	1,183,033	2,095,571	1,632,553	1,484,124
	=	=	=	=	=	=	=	=	=	=

VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed: 11/07/14

Modified Accrual Basis

	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget
GENERAL FUND SUMMARY								
TAX REVENUES - PG 25	2,495,541	2,584,935	2,481,105	103,830	2,522,977	2,420,155	102,822	2,542,428
MISC REVENUES - PG 25	57,520	34,250	34,750	(500)	33,207	34,074	(867)	34,250
ADMIN OPERATIONS EXP - PG 26	(633,400)	(653,196)	(687,548)	34,352	(469,679)	(544,757)	75,077	(640,917)
PUBLIC RELATIONS EXPENSES - PG 27	(207,683)	(230,655)	(231,350)	696	(169,014)	(188,641)	19,628	(249,045)
PARK MAINTENANCE EXP PG 28	(165,681)	(152,279)	(172,413)	20,134	(109,463)	(140,342)	30,879	(194,404)
FACILITIES MAINTENANCE EXP PG 29	(109,682)	(116,740)	(116,643)	(97)	(85,754)	(88,765)	3,012	(119,968)
TAX EXPENSES - PG 25	(71,720)	(74,705)	(74,705)	-	(73,256)	(73,936)	679	(73,322)
ADMIN AND GENERAL CAPITAL EXP- PG 31	(24,529)	(25,470)	(33,930)	8,460	(11,479)	(22,580)	11,101	(4,451)
PARK MAINTENANCE CAPITAL EXP PG 32	(91,273)	(99,076)	(161,423)	62,347	(32,755)	(128,648)	95,893	(210,064)
FACILITIES MAINTENANCE CAPITAL EXP PG 32	(868)	-	-	-	-	-	-	-
TAX ANT. NOTE FEES & INT	-	-	-	-	-	-	-	-
LEASE-PURCHASE FINANCING - PG 32	-	-	-	-	-	-	-	-
OPERATIONS CONTINGENCY	-	(5,000)	(25,000)	20,000	-	(25,000)	25,000	(25,000)
TOTAL NON-DEPT INCOME (EXP)	1,248,225	1,262,065	1,012,843	249,222	1,604,784	1,241,559	363,225	1,059,508
SPORTS TOTAL REVENUES - PG 7	435,912	410,168	366,864	43,304	404,526	342,479	62,047	376,349
SPORTS TOTAL EXPENSES - PG 14	(499,124)	(524,638)	(482,980)	(41,658)	(423,729)	(413,430)	(10,300)	(482,122)
SPORTS CAPITAL EXPENSES- PG 30	(1,583)	(12,698)	(12,616)	(83)	(5,408)	(12,616)	7,207	(14,651)
SPORTS NET INCOME (EXP)	(64,794)	(127,168)	(128,731)	1,563	(24,612)	(83,566)	58,954	(120,425)
GYMNASTICS TOTAL REVENUES - PG 15	249,050	203,794	229,175	(25,381)	163,858	183,071	(19,213)	215,638
GYMNASTICS TOTAL EXPENSES - PG 17	(238,171)	(206,062)	(232,636)	26,574	(155,169)	(182,811)	27,642	(233,358)
GYMNASTICS DEBT SVC EXPENSES - PG 27	(40,000)	(40,000)	(40,000)	-	(40,000)	(40,000)	0	-
GYMNASTICS CAPITAL EXPENSES- PG 30	(1,212)	(23,650)	(14,092)	(9,558)	(9,151)	(14,092)	4,942	(17,084)
GYMNASTICS NET INCOME (EXP)	(30,333)	(65,918)	(57,553)	(8,364)	(40,462)	(53,833)	13,371	(34,803)
COMMUNITY PROGRAMMING TOTAL REV - PG 18	369,599	352,393	345,700	6,693	330,548	318,067	12,482	345,400
COMMUNITY PROGRAMMING TOTAL EXP - PG 22	(411,953)	(426,307)	(427,132)	825	(339,531)	(365,362)	25,831	(435,429)
COMMUNITY PROGRAMMING CAPITAL EXP - PG 30	(18,483)	(24,692)	(26,450)	1,758	(23,412)	(26,450)	3,038	(35,650)
COMMUNITY PROGRAMMING NET INCOME (EXP)	(60,836)	(98,606)	(107,882)	9,276	(32,395)	(73,745)	41,350	(125,679)
OUTDOOR BRANCH TOT REV - PG 23	114,161	84,160	77,000	7,160	45,553	38,024	7,529	83,000
OUTDOOR BRANCH TOT EXP - PG 24	(118,611)	(78,399)	(70,550)	(7,849)	(50,857)	(48,551)	(2,306)	(78,000)
OUTDOOR BRANCH CAPITAL EXPENSES - PG 31	(5,385)	(8,329)	(27,879)	19,550	-	(27,879)	27,879	(51,750)
OUTDOOR BRANCH NET INCOME (EXP)	(9,834)	(2,568)	(21,429)	18,861	(5,304)	(38,406)	33,102	(46,750)
GEN FND INC (EXP) AFTER CAP	1,082,428	967,805	697,247	270,558	1,502,012	992,010	510,002	731,850
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VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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Modified Accrual Basis

	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget
ENTERPRISE FUND SUMMARY								
GOLF REVENUES - PG 34	1,252,031	1,169,950	1,219,900	(49,950)	1,151,338	1,200,749	(49,411)	1,087,700
PRO SHOP REVENUES- PG 33	239,076	231,100	220,100	11,000	216,144	208,516	7,628	174,100
PRO SHOP COGS- PG 33	(143,621)	(138,250)	(130,750)	(7,500)	(112,811)	(122,565)	9,754	(106,750)
FOOD & BEV REVENUES- PG 34	-	-	-	-	-	-	-	128,992
FOOD & BEV COGS- PG 34	-	-	-	-	-	-	-	(47,148)
GOLF OPERATIONS EXP - PG 36	(653,925)	(655,441)	(659,657)	4,216	(431,222)	(452,396)	21,175	(645,400)
F & B OPERATIONS EXP - PG 36	-	-	-	-	-	-	-	(131,018)
GOLF MAINTENANCE EXP - PG 38	(759,636)	(756,897)	(776,583)	19,686	(602,575)	(632,681)	30,106	(776,479)
GOLF OPERATIONS INCOME (EXP)	(66,074)	(149,538)	(126,990)	(22,548)	220,874	201,623	19,252	(316,003)
GOLF LOAN PROCEEDS & DONATIONS- PG 49	-	-	-	-	-	-	-	-
GOLF CAPITAL EXP- PG 52	(221,571)	(315,779)	(1,519,008)	1,203,229	(105,527)	(294,320)	188,794	(2,117,374)
GOLF DEBT SERVICE EXP- PG 49	-	-	-	-	-	-	-	-
GOLF NET INCOME (EXP)	(287,645)	(465,317)	(1,645,998)	1,180,681	115,348	(92,698)	208,045	(2,433,377)
TENNIS REVENUES - PG 39	37,219	38,038	36,965	1,073	37,026	36,744	283	37,965
TENNIS EXPENSES - PG 40	(79,764)	(81,325)	(77,963)	(3,362)	(76,809)	(74,445)	(2,364)	(67,389)
TENNIS CAPITAL EXP- PG 54	(12,368)	(28,140)	(29,605)	1,465	(27,799)	(29,605)	1,806	(96,692)
TENNIS NET INCOME (EXP)	(54,913)	(71,427)	(70,603)	(823)	(67,582)	(67,307)	(275)	(126,116)
DOBSON ARENA REV - PG 42	536,408	556,655	528,787	27,868	433,814	408,426	25,388	575,555
DOBSON ARENA EXP - PG 46	(586,792)	(641,962)	(594,790)	(47,172)	(472,490)	(452,274)	(20,216)	(669,996)
DOBSON CAPITAL EXP- PG 54	(37,187)	(85,603)	(157,172)	71,570	(19,876)	(154,297)	134,421	(640,915)
DOBSON NET INCOME (EXP)	(87,571)	(170,910)	(223,176)	52,266	(58,552)	(198,145)	139,593	(735,356)
PROPERTY TAXES - PG 47	295,667	312,520	300,708	11,812	305,317	293,161	12,156	266,470
TAX EXPENSES - PG 47	(8,497)	(9,040)	(9,040)	-	(8,865)	(8,947)	82	(7,704)
BANQUET ROOM REVENUES- PG 48	-	-	-	-	-	-	-	-
BANQUET ROOM COGS- PG 48	-	-	-	-	-	-	-	-
BANQUET ROOM OPERATIONS EXP - PG 48	-	-	-	-	-	-	-	-
OTHER MISCELLANEOUS REV - PG 47	31,864	29,500	29,500	-	21,343	22,681	(1,338)	29,500
LESS UNFUNDED AMOUNTS								911,045
OPERATIONS CONTINGENCY	-	(20,000)	(100,000)	80,000	-	(100,000)	100,000	(75,000)
TOTAL OTHER REVENUE (EXP)	319,034	312,980	221,168	91,812	317,795	206,894	110,901	1,124,311
DEBT SERVICE (BONDS AND TOV) - PG 49	(283,749)	(284,582)	(284,582)	-	(284,082)	(284,082)	(0)	(274,145)
TOT ENT FND INC (EXP) AFTR DS & CAP	(394,844)	(679,256)	(2,003,191)	1,323,935	22,927	(435,337)	458,264	(2,444,683)
COMBINED INCOME (EXP) AFTR CAPITAL	687,584	288,549	(1,305,944)	1,594,493	1,524,938	556,672	968,266	(1,712,833)
TRANSFER FR GEN FND - PG 27	(400,000)	(1,830,000)	(2,010,000)	180,000	-	-	-	(1,250,000)
TRANSFER TO ENT FND - PG 41	400,000	1,830,000	2,010,000	(180,000)	-	-	-	1,250,000
BEGIN GEN FND BAL (DEFICIT)	2,498,705	3,181,132	2,967,912	213,220	3,181,132	2,967,912	213,220	2,318,937
BEGIN ENT FUND BAL (DEFICIT)	333,566	338,722	337,176	1,547	338,722	337,176	1,547	1,489,466
END GEN FUND BAL (DEFICIT)	3,181,132	2,318,937	1,655,160	663,778	4,683,144	3,959,922	723,222	1,800,788
END ENT FUND BAL (DEFICIT)	338,722	1,489,466	343,985	1,145,482	361,649	(98,162)	459,811	294,783
COMBINED ENDING FUND BALANCES	3,519,855	3,808,404	1,999,144	1,809,259	5,044,793	3,861,760	1,183,033	2,095,571
COMPONENTS OF COMBINED FUND BALANCE								
Nonspendable Prepays	-	-	-	-	-	-	-	-
Restricted for Emergencies	111,653	110,091	106,038	4,053	110,091	106,038	4,053	107,912
Restricted by Bond Covenants	278,913	278,913	278,913	-	278,913	278,913	-	278,913
Committed to 160 Seat Golf Banquet Room	1,200,000	1,200,000	-	1,200,000	1,200,000	1,200,000	-	-
Assigned For Capital Projects	800,000	850,000	500,000	350,000	850,000	500,000	350,000	600,000
Assigned For Potential Abatements	-	96,854	-	96,854	-	-	-	-
Unassigned	1,129,288	1,272,546	1,114,193	158,352	2,605,789	1,776,809	828,980	1,108,746
Total	3,519,855	3,808,404	1,999,144	1,809,259	5,044,793	3,861,760	1,183,033	2,095,571

VAIL RECREATION DISTRICT
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SPORTS REVENUE:								
1-401-4150	0	0	0	0	0	0	0	0
1-401-4200	34,500	26,070	16,000	10,070	26,070	15,787	10,283	33,000
1-401-4210	0	0	0	0	0	0	0	0
1-401-4550	6,500	6,625	6,000	625	6,625	6,000	625	6,000
1-400-5150	0	0	0	0	0	0	0	0
Total REVENUE	41,000	32,695	22,000	10,695	32,695	21,787	10,908	39,000
ADULT SB LEAG REVENUE:								
1-410-4330	20,985	8,820	0	8,820	8,500	0	8,500	21,755
CO-ED SB LEAG REVENUE:								
1-411-4330	0	0	0	0	0	0	0	0
FLAG FB LEAG REVENUE:								
1-412-4330	1,450	1,500	2,640	(1,140)	1,460	2,640	(1,180)	1,730
OUTDOOR SOC LEAG REVENUE:								
1-413-4330	5,400	5,500	5,500	0	4,970	5,500	(530)	5,500
1-413-4550	0	0	0	0	0	0	0	0
Total REVENUE	5,400	5,500	5,500	0	4,970	5,500	(530)	5,500
T-BALL LEAG REVENUE:								
1-414-4330	1,045	1,020	1,300	(280)	1,020	1,300	(280)	1,120
RSS OPEN GYM REVENUE:								
1-431-4420	1,352	1,835	1,750	85	1,835	1,527	308	1,835
RSS ADULT VOLLEYBALL LEAGUE								
1-432-4330	1,300	2,200	2,200	0	1,025	1,354	(329)	2,200
RSS INDOOR SOC LEAG REVENUE:								
1-433-4330	1,155	450	1,250	(800)	450	1,250	(800)	450
WTR BSKB LEAG REVENUE:								
1-434-4330	2,930	3,150	3,150	0	3,100	3,150	(50)	3,260
SUMMER VOLLEYBALL LEAGUE								
1-436-4330	1,000	1,200	800	400	1,200	800	400	1,650
INV SOC TRNY REVENUE:								
1-445-4100	307	260	400	(140)	260	400	(140)	260
1-445-4340	7,200	6,000	7,200	(1,200)	6,000	7,200	(1,200)	7,600
1-445-4550	0	0	0	0	0	0	0	0
Total REVENUE	7,507	6,260	7,600	(1,340)	6,260	7,600	(1,340)	7,860
GO PRO GAMES REVENUE:								
1-446-4320	5,500	3,885	3,500	385	3,885	3,500	385	3,885
1-446-4340	0	0	0	0	0	0	0	0
Total REVENUE	5,500	3,885	3,500	385	3,885	3,500	385	3,885
BIKE SERIES REVENUE:								
1-450-4100	849	340	500	(160)	340	500	(160)	0
1-450-4320	40,023	35,700	42,250	(6,550)	35,700	41,004	(5,305)	38,000
1-450-4550	13,452	12,000	11,000	1,000	11,908	10,305	1,603	11,000
1-453-4320	0	0	0	0	0	0	0	0
Total REVENUE	54,324	48,040	53,750	(5,710)	47,948	51,809	(3,861)	49,000

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RUNNING SERIES REVENUE:								
1-460-4100	0	0	0	0	0	0	0	0
1-460-4320	51,258	45,467	49,620	(4,153)	45,467	49,620	(4,153)	49,559
1-460-4550	11,371	11,792	10,000	1,792	11,042	9,340	1,702	11,000
1-453-4360	0	0	0	0	0	0	0	0
1-464-4320	1,530	0	0	0	0	0	0	0
Total REVENUE	64,159	57,259	59,620	(2,361)	56,509	58,960	(2,451)	60,559
KIDS ADVENTURE GAMES REVENUE:								
1-457-4320	31,735	56,503	34,650	21,853	56,503	34,650	21,853	13,250
1-457-4350	7,420	9,530	8,000	1,530	9,530	8,000	1,530	0
1-457-4530	2,625	5,235	5,000	235	5,235	2,619	2,616	0
1-457-4550	28,224	47,500	30,000	17,500	47,500	21,143	26,357	1,000
1-447-4550	0	2,000	0	2,000	2,000	0	2,000	2,000
1-447-4320	0	4,595	0	4,595	4,595	0	4,595	5,000
Total REVENUE	70,004	125,363	77,650	47,713	125,363	66,412	58,951	21,250
OTHER RACE SERVICE REVENUE:								
1-459-4320	4,336	4,890	3,000	1,890	4,890	2,655	2,235	4,000
Total REVENUE	4,336	4,890	3,000	1,890	4,890	2,655	2,235	4,000
YTH BSKB LEAG REVENUE:								
1-470-4330	3,605	0	4,200	(4,200)	0	0	0	3,500
1-470-4550	1,000	0	750	(750)	0	750	(750)	500
Total REVENUE	4,605	0	4,950	(4,950)	0	750	(750)	4,000
YOUTH CROSS COUNTRY REVENUE:								
1-471-4350	0	3,220	0	3,220	3,220	0	3,220	3,220
1-471-4550	0	0	0	0	0	0	0	0
Total REVENUE	0	3,220	0	3,220	3,220	0	3,220	3,220
YOUTH VOLLEYBALL LEAGUE REVENUE:								
1-474-4330	1,965	1,500	2,800	(1,300)	550	0	550	1,540
1-474-4550	0	0	0	0	0	0	0	0
Total REVENUE	1,965	1,500	2,800	(1,300)	550	0	550	1,540
YTH SOCCER LEAGUE REVENUE:								
1-478-4330	22,845	23,000	23,000	0	22,355	23,000	(645)	23,000
1-478-4550	6,825	6,000	6,000	0	5,100	5,385	(285)	6,000
Total REVENUE	29,670	29,000	29,000	0	27,455	28,385	(930)	29,000
OTHER CAMPS REVENUE:								
1-479-4350	13,485	13,695	16,200	(2,505)	13,695	16,200	(2,505)	13,875
1-480-4350	11,810	11,320	11,320	0	11,131	10,850	281	11,625
1-481-4350	8,382	6,040	8,800	(2,760)	6,040	8,800	(2,760)	7,975
1-482-4350	5,835	5,974	6,400	(426)	5,974	6,400	(426)	6,700
1-484-4350	14,874	9,322	14,298	(4,976)	9,322	13,744	(4,423)	10,000
1-485-4350	6,713	4,325	7,200	(2,875)	4,325	7,200	(2,875)	5,550
1-486-4350	1,100	0	1,100	(1,100)	0	1,100	(1,100)	0
1-487-4350	0	0	0	0	0	0	0	0
1-488-4350	11,180	8,730	11,600	(2,870)	8,730	11,320	(2,590)	10,500
1-489-4350	7,486	12,975	7,486	5,489	12,975	7,486	5,489	12,975
Total REVENUE	80,865	72,381	84,404	(12,023)	72,192	83,100	(10,909)	79,200

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FOOD & BEVERAGE PROGRAMMING SALES								
1-490-4001	FOOD	1,023	0	0	0	0	0	0
1-490-4010	LIQUOR (SPIRITS)	0	0	0	0	0	0	0
1-490-4015	BEER	0	0	0	0	0	0	0
1-490-4020	WINE	0	0	0	0	0	0	0
1-490-4025	NON-ALCOHOLIC BEV	0	0	0	0	0	0	0
1-490-4100	RETAIL SALES	4	0	0	0	0	0	0
	Total REVENUE	1,027	0	0	0	0	0	0
EVENT SALES								
1-491-4001	FOOD	32,385	0	0	0	0	0	32,385
1-491-4010	LIQUOR (SPIRITS)	173	0	0	0	0	0	173
1-491-4015	BEER	1,771	0	0	0	0	0	1,771
1-491-4020	WINE	0	0	0	0	0	0	0
1-491-4025	NON-ALCOHOLIC BEV	0	0	0	0	0	0	0
1-491-4100	RETAIL SALES	5	0	0	0	0	0	5
	Total REVENUE	34,335	0	0	0	0	0	34,335
	SPORTS TOTAL REVENUE	435,912	410,168	366,864	43,304	404,526	342,479	62,047
								376,349

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SPORTS EXPENSES									
ADULT SB LEAGUE EXPENSES:									
1-410-5005	SALARIES-SEASONAL	225	2,260	0	(2,260)	2,106	0	(2,106)	0
1-410-5020	FICA	2	140	0	(140)	92	0	(92)	0
1-410-5022	MEDICARE	3	33	0	(33)	31	0	(31)	0
1-410-5140	PROFESSIONAL FEES	0	0	0	0	0	0	0	1,200
1-410-5300	OPERATING SUPPLIES	45	384	0	(384)	384	0	(384)	45
1-410-5364	PRIZES/AWARDS	769	800	0	(800)	789	0	(789)	800
1-410-5384	EQUIPMENT	483	1,000	0	(1,000)	0	0	0	750
1-410-5500	CONTRACT LABOR	5,065	0	0	0	0	0	0	5,630
1-410-5650	FACILITY RENTAL	0	500	0	(500)	500	0	(500)	0
	Total EXPENSES	6,593	5,117	0	(5,117)	3,902	0	(3,902)	8,425
FLAG FB LEAG EXPENSES:									
1-412-5005	SALARIES-SEASONAL	575	1,150	0	(1,150)	450	0	(450)	1,225
1-412-5020	FICA	36	71	0	(71)	23	0	(23)	76
1-412-5022	MEDICARE	8	17	0	(17)	7	0	(7)	18
1-412-5300	OPERATING SUPPLIES	53	150	150	0	99	150	51	150
1-412-5364	PRIZES/AWARDS	260	250	250	0	0	0	0	250
1-412-5500	CONTRACT LABOR	375	0	1,750	1,750	0	1,750	1,750	0
	Total EXPENSES	1,307	1,638	2,150	512	579	1,900	1,321	1,719
OUTDOOR SOC LEAG EXPENSES:									
1-413-5005	SALARIES- SEASONAL	140	575	0	(575)	575	0	(575)	575
1-413-5022	MEDICARE	2	8	0	(8)	8	0	(8)	8
1-413-5300	OPERATING SUPPLIES	100	200	200	0	0	200	200	200
1-413-5364	PRIZES/AWARDS	409	400	400	0	345	171	(174)	500
1-413-5500	CONTRACT LABOR	2,385	2,000	2,655	655	1,575	2,238	663	1,700
1-413-5554	LICENSE/PERMIT FEES	0	0	0	0	0	0	0	0
1-413-5650	FACILITY RENTAL	0	250	0	(250)	250	0	(250)	0
	Total EXPENSES	3,036	3,433	3,255	(178)	2,753	2,608	(145)	2,983
TBALL LEAG EXPENSES:									
1-414-5362	T-SHIRTS	0	230	402	172	230	402	172	230
1-414-5364	PRIZES/AWARDS	0	0	120	120	0	120	120	0
1-414-5384	EQUIPMENT	233	200	300	100	0	300	300	200
	Total EXPENSES	233	430	822	392	230	822	592	430
RSS OPEN GYM EXPENSES:									
1-431-5300	OPERATING SUPPLIES	241	200	200	0	0	181	181	200
RSS VB LEAG EXPENSES:									
1-432-5000	SALARIES	110	500	0	(500)	310	0	(310)	500
1-432-5020	FICA	7	31	0	(31)	19	0	(19)	31
1-432-5022	MEDICARE	2	7	0	(7)	5	0	(5)	7
1-432-5300	OPERATING SUPPLIES	119	150	150	0	0	124	124	150
1-432-5364	PRIZES/AWARDS	92	415	300	(115)	415	300	(115)	415
1-432-5500	CONTRACT LABOR	(60)	0	550	550	0	550	550	0
	Total EXPENSES	269	1,103	1,000	(103)	749	974	226	1,103
RSS INDOOR SOC LEAG EXPENSES:									
1-433-5005	SALARIES- SEASONAL	0	0	0	0	0	0	0	0
1-433-5022	MEDICARE	0	0	0	0	0	0	0	0
1-433-5364	PRIZES/AWARDS	0	0	225	225	0	225	225	0
1-433-5384	EQUIPMENT	90	125	125	0	0	125	125	125
1-433-5500	CONTRACT LABOR	325	0	805	805	0	805	805	0
	Total EXPENSES	415	125	1,155	1,030	0	1,155	1,155	125

VAIL RECREATION DISTRICT
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Modified Accrual Basis

	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget
WTR BSKB LEAG EXPENSES:								
1-434-5005	2,235	2,215	2,580	365	2,215	2,580	365	2,380
1-434-5020	51	137		(137)	56	0	(56)	148
1-434-5022	32	32	37	5	32	37	5	35
1-434-5300	277	150	150	0	68	144	76	150
1-434-5364	0	277	204	(73)	277	195	(81)	275
1-434-5384	0	0	0	0	0	0	0	0
1-434-5500	0	100	0	(100)	100	0	(100)	0
Total EXPENSES	2,595	2,911	2,971	60	2,747	2,956	209	2,987
INV SOC TRNY EXPENSES:								
1-445-5005	0	0	0	0	0	0	0	0
1-445-5300	264	496	150	(346)	496	150	(346)	400
1-445-5302	232	23	300	277	23	300	277	250
1-445-5354	440	341	440	99	341	440	99	350
1-445-5364	723	1,100	723	(377)	1,089	723	(366)	2,500
1-445-5454	2,750	2,700	2,750	50	2,700	2,750	50	2,700
		0	0	0		0	0	0
1-445-5500	3,320	3,400	3,320	(80)	3,400	3,320	(80)	3,300
1-445-5650	0	500	500	0	500	500	0	500
Total EXPENSES	7,728	8,560	8,183	(377)	8,549	8,183	(366)	10,000
GO PRO GAMES EXPENSES:								
1-446-5005	0	0	0	0	0	0	0	0
1-446-5300	139	0	139	139	0	139	139	100
1-446-5302	246	0	246	246	0	246	246	200
1-446-5500	160	0	160	160	0	160	160	160
1-446-5530	0	0	0	0	0	0	0	0
1-446-5554	0	0	0	0	0	0	0	0
Total EXPENSES	545	0	545	545	0	545	545	460
BIKE SERIES EXPENSES:								
1-450-5005	1,999	2,030	1,800	(230)	2,030	1,800	(230)	1,700
1-450-5020	113	126	112	(14)	121	112	(9)	105
1-450-5022	29	29	26	(3)	28	26	(2)	25
1-450-5300	3,841	3,100	3,200	100	2,596	2,546	(50)	3,100
1-453-5300	0	0	0	0	0	0	0	0
1-450-5302	393	251	200	(51)	251	54	(197)	350
1-450-5354	2,165	0	250	250	0	212	212	0
1-450-5362	0	0	250	250	0	212	212	0
1-450-5364	6,308	6,000	6,000	0	5,963	6,000	38	6,000
1-450-5430	0	0	0	0	0	0	0	0
1-450-5432	65	65	65	0	0	65	65	65
1-450-5500	2,510	2,100	3,000	900	1,158	3,000	1,842	2,100
1-450-5530	0	0	0	0	0	0	0	0
1-450-5554	5,063	3,400	4,000	600	1,793	3,094	1,302	3,600
1-453-5500	0	0	0	0	300	0	(300)	0
1-459-5500	0	0	0	0	0	0	0	0
Total EXPENSES	22,487	17,101	18,903	1,801	14,239	17,122	2,883	17,045

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RUNNING SERIES EXPENSES:								
1-460-5005 SALARIES- SEASONAL	1,873	1,600	1,750	150	1,493	1,750	258	1,600
1-460-5020 FICA	116	99	109	9	89	109	19	99
1-460-5022 MEDICARE	27	23	25	2	22	25	4	23
1-460-5300 OPERATING SUPPLIES	3,066	2,500	2,500	0	2,089	1,806	(283)	2,500
1-460-5302 FOOD SUPPLIES	2,276	1,200	1,750	550	823	1,750	927	1,700
1-460-5362 T-SHIRTS	10,844	18,315	12,000	(6,315)	18,315	11,472	(6,843)	18,315
1-460-5364 PRIZES/AWARDS	2,780	2,500	3,000	500	1,591	3,000	1,409	2,500
1-460-5454 LODGING	0	0	0	0	0	0	0	0
1-460-5500 CONTRACT LABOR	50	0	0	0	0	0	0	0
1-460-5530 POSTAGE/SHIPPING	624	250	500	250	140	401	261	250
1-460-5554 LICENSE/PERMIT FEES	4,298	2,100	2,700	600	1,333	1,620	286	2,400
1-460-5600 MISC OPER RENTAL	0	0	0	0	0	0	0	0
Total EXPENSES	25,955	28,587	24,334	(4,254)	25,894	21,933	(3,962)	29,387
KIDS ADVENTURE GAMES								
1-457-5005 SALARIES- SEASONAL	4,150	4,389	4,150	(239)	4,389	4,150	(239)	3,000
1-457-5020 FICA	226	272	257	(15)	260	257	(2)	186
1-457-5022 MEDICARE	60	64	60	(3)	64	60	(3)	44
1-457-5300 OPERATING SUPPLIES	8,973	16,587	7,750	(8,837)	16,587	7,750	(8,837)	0
1-457-5302 FOOD SUPPLIES	1,967	1,500	1,500	0	1,245	1,500	255	500
1-457-5362 T-SHIRTS	529	4,400	800	(3,600)	4,400	0	(4,400)	0
1-457-5364 PRIZES/AWARDS	710	1,630	700	(930)	1,630	700	(930)	0
1-457-5430 ADVERTISING	11,950	8,950	11,950	3,000	6,855	11,950	5,095	0
1-457-5432 PRINTING/DESIGN SERVICES	3,993	5,500	5,500	0	1,499	5,500	4,002	0
1-457-5500 CONTRACT LABOR	26,816	57,900	31,000	(26,900)	51,159	31,000	(20,159)	1,000
1-457-5554 LICENSE/PERMIT FEES	1,875	4,000	1,875	(2,125)	3,375	1,875	(1,500)	0
1-447-5300 MUD RUN OPERATING SUPPLIES	0	1,000	0	(1,000)	0	0	0	1,000
1-447-5364 MUD RUN PRIZES/AWARDS	0	1,500	0	(1,500)	1,500	0	(1,500)	2,000
1-447-5500 MUD RUN CONTRACT LABOR	0	500	0	(500)	0	0	0	500
Total EXPENSES	61,249	108,192	65,542	(42,649)	92,962	64,742	(28,220)	8,230
YTH BSKB LEAG EXPENSES:								
1-470-5300 OPERATING SUPPLIES	176	72	100	28	72	42	(30)	150
1-470-5362 T-SHIRTS	298	0	500	500	0	(0)	(0)	500
1-470-5364 PRIZES/AWARDS	0	0	100	100	0	(0)	(0)	100
1-470-5500 CONTRACT LABOR	0	0	0	0	0	0	0	0
Total EXPENSES	474	72	700	628	72	42	(30)	750
YOUTH CROSS COUNTRY EXPENSES:								
1-471-5005 SALARIES-SEASONAL	0	1,000	0	(1,000)	0	0	0	1,000
1-471-5300 OPERATING SUPPLIES	0	500	0	(500)	342	0	(342)	500
1-471-5554 ENTRY FEES	0	500	0	(500)	100	0	(100)	500
Total EXPENSES	0	2,000	0	(2,000)	442	0	(442)	2,000
YOUTH VOLLEYBALL LEAGUE EXPENSES:								
1-474-5300 OPERATING SUPPLIES	267	500	500	0	0	134	134	350
1-474-5500 CONTRACT LABOR	599	500	750	250	0	0	0	350
1-474-5432 PRINTING	0	0	0	0	0	0	0	0
Total EXPENSES	866	1,000	1,250	250	0	134	134	700

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YTH SOCCER LEAGUE EXPENSES:								
1-478-5005	1,006	1,000	1,000	0	515	711	196	2,000
1-478-5020	56	62	62	0	28	49	21	124
1-478-5022	15	15	15	0	7	10	3	29
1-478-5300	1,180	1,000	1,000	0	929	820	(108)	1,000
1-478-5360	7,344	6,845	6,845	0	6,681	6,437	(244)	6,845
1-478-5362	0	0	0	0	0	0	0	0
1-478-5364	1,058	900	900	0	897	900	3	900
1-478-5384	1,307	1,505	1,250	(255)	1,505	977	(528)	1,400
1-478-5430	0	0	0	0	0	0	0	0
1-478-5500	1,707	1,200	1,200	0	365	437	72	750
1-478-5554	0	0	0	0	0	0	0	0
1-478-5600	0	500	500	0	500	182	(318)	500
Total EXPENSES	13,673	13,027	12,772	(255)	11,427	10,524	(903)	13,548
YTH LACROSSE CAMP EXPENSES:								
1-479-5300	0	0	0	0	0	0	0	0
1-479-5500	8,580	10,271	12,150	1,879	9,450	12,150	2,700	11,100
Total EXPENSES	8,580	10,271	12,150	1,879	9,450	12,150	2,700	11,100
YTH BSKB CAMP EXPENSES:								
1-480-5300	0	0	0	0	0	0	0	0
1-480-5362	425	407	505	98	407	505	98	525
1-480-5500	8,599	8,267	8,599	332	8,267	8,599	332	8,775
1-480-5600	0	0	0	0	0	0	0	0
Total EXPENSES	9,024	8,674	9,104	430	8,674	9,104	430	9,300
YTH BASE CAMP EXPENSES:								
1-481-5300	0	100	100	0	0	100	100	100
1-481-5500	6,126	4,284	6,600	2,316	4,284	6,600	2,316	5,500
Total EXPENSES	6,126	4,384	6,700	2,316	4,284	6,700	2,416	5,600
GIRLS SOCCER ACADEMY EXPENSES:								
1-482-5005	0	945	0	(945)	945	0	(945)	0
1-482-5020	0	59	0	(59)	59	0	(59)	0
1-482-5022	0	14	0	(14)	14	0	(14)	0
1-482-5300	0	0	0	0	0	0	0	0
1-482-5362	420	473	420	(53)	473	420	(53)	500
1-482-5500	3,975	3,300	4,784	1,484	3,300	4,784	1,484	4,860
Total EXPENSES	4,395	4,790	5,204	414	4,791	5,204	413	5,360
YTH SOC CAMP EXPENSES:								
1-484-5020	0	0	0	0	0	0	0	0
1-484-5022	0	0	0	0	0	0	0	0
1-484-5400	1,244	0	0	0	0	0	0	0
1-484-5500	3,915	1,500	6,159	4,659	912	6,159	5,247	2,200
Total EXPENSES	5,159	1,500	6,159	4,659	912	6,159	5,247	2,200

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FLAG FOOTBALL CAMP EXPENSES:									
1-485-5500	CONTRACT LABOR	4,612	3,200	5,400	2,200	3,105	5,400	2,295	4,163
CYCLECROSS CAMP EXPENSES:									
1-486-5500	CONTRACT LABOR	0	0	640	640	0	640	640	0
HOWARD HEAD SPORTS CAMP EXPENSES:									
1-487-5360	UNIFORMS	0	0	0	0	0	0	0	0
MINI HAWKS CAMP EXPENSES:									
1-488-5500	CONTRACT LABOR	7,999	6,548	8,700	2,153	6,344	8,700	2,356	7,875
YOUTH VOLLEYBALL CAMP EXPENSES:									
1-489-5300	OPERATING SUPPLIES	86	100	86	(14)	98	86	(12)	100
1-489-5302	FOOD SUPPLIES	0	0	0	0	0	0	0	0
1-489-5362	T-SHIRTS	286	286	286	0	0	286	286	286
1-489-5430	ADVERTISING	0	0	0	0	0	0	0	0
1-489-5500	CONTRACT LABOR	5,845	10,622	5,845	(4,777)	10,622	5,845	(4,777)	10,622
	Total EXPENSES	6,217	11,008	6,217	(4,791)	10,720	6,217	(4,503)	11,008

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SPORTS OVERHEAD EXPENSES:									
1-400-5000	SALARIES	150,807	155,863	155,863	0	118,607	118,003	(604)	159,546
1-400-5005	SALARIES- SEASONAL	11,531	16,000	16,000	0	14,160	16,000	1,840	25,000
1-400-5010	RETIREMENT	17,516	19,483	19,483	0	14,751	14,750	(0)	19,943
1-400-5020	F.I.C.A.	733	992	992	0	894	992	98	1,550
1-400-5022	MEDICARE	2,301	2,492	2,492	0	1,876	1,943	67	2,676
1-400-5040	HEALTH INS	28,566	32,006	32,006	0	23,483	23,685	202	34,041
1-400-5042	LIFE/DISNILITY	1,638	2,035	2,035	0	1,385	1,526	142	1,939
1-400-5050	SKI / WELLNESS BENEFIT	1,999	2,100	2,100	0	0	0	0	2,250
1-400-5070	PROF DEVELOPMENT	0	500	500	0	27	168	141	500
1-400-5071	EVENT/SPONSOR RECRUITMENT	2,085	1,900	1,900	0	681	1,900	1,219	1,900
1-400-5210	REP&MAINT/COPIER	0	1,300	1,300	0	0	1,300	1,300	1,300
1-400-5212	REP&MAINT/COMPUTER	0	250	0	(250)	232	0	(232)	250
1-400-5240	REP&MAINT/VEHICLES	72	1,000	1,000	0	0	869	869	1,000
1-400-5300	OPERATING SUPPLIES	550	864	400	(464)	864	271	(592)	575
1-400-5310	OFFICE SUPPLIES	155	500	750	250	91	308	218	500
1-400-5320	JANITORIAL SUPPLIES	0	100	250	150	0	103	103	100
1-400-5314	OFFICE FUNRITURE AND FIX	0	0	0	0	0	0	0	0
1-400-5340	COMPUTER SUPPLIES	0	0	0	0	0	0	0	0
1-400-5344	COMPUTER S.W. (NON-CAP)	0	200	110	(90)	200	45	(155)	200
1-400-5360	UNIFORMS	0	900	900	0	0	370	370	900
1-400-5400	UTILITIES/GAS	0	0	0	0	0	0	0	0
1-400-5402	UTIL/WATER & SEWER	3,330	3,200	3,200	0	2,516	2,705	189	3,200
1-400-5404	UTIL/ELECTR	1,957	2,000	2,000	0	0	1,581	1,581	2,000
1-400-5420	W.C. INS	1,565	2,703	1,565	(1,138)	2,703	1,565	(1,138)	1,694
1-400-5430	ADVERTISING	16,542	16,900	16,900	0	15,196	16,900	1,704	16,900
1-400-5432	PRINTING	4,438	2,500	4,900	2,400	2,010	4,900	2,890	3,000
1-400-5450	MILEAGE REIMBURSMET	0	100	100	0	0	100	100	100
1-400-5452	MEALS	138	200	200	0	32	23	(8)	200
1-400-5470	BANK FEES	7,238	9,000	6,700	(2,300)	8,825	6,104	(2,721)	7,000
1-400-5471	AMEX FEES	0	55	55	0	0	50	50	55
1-400-5480	FIRE ALARM FEES	0	250	250	0	0	228	228	250
1-400-5500	CONTRACT LABOR	0	0	0	0	0	0	0	0
1-400-5504	CLEANING SERVICES	0	0	0	0	0	0	0	0
1-400-5508	RENT FEES	0	0	0	0	0	0	0	0
1-400-5530	POSTAGE/SHIPPING	452	800	1,200	400	488	1,111	624	800
1-400-5542	CELLULAR PHONES	508	1,500	700	(800)	1,278	428	(850)	1,500
1-400-5543	NETWORK CONNECTION	777	720	720	0	223	565	342	720
1-400-5552	BOOKS/PERIODICALS/SUBSCR	425	402	402	0	205	104	(101)	402
1-400-5554	LICENSE/PERMIT FEES	0	300	300	0	0	78	78	300
1-400-5560	EMPLOYEE APPRECIATION	767	750	750	0	178	171	(7)	750
1-400-5650	FACILITY RENTAL	0	0	0	0	0	0	0	0
1-400-5824	SM CAP/OFFICE EQUIP	0	400	400	0	0	91	91	400
	Total EXPENSES	256,091	280,266	278,424	(1,842)	210,903	218,939	8,037	293,440

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CONCESSIONS:								
COST OF GOODS SOLD								
1-490-5353	CGS-PAPER	993	0	0	0	0	0	993
1-490-5354	CGS-FOOD	12,308	0	0	0	0	0	12,308
1-490-5358	CGS-SPOILED PRODUCT	2,637	0	0	0	0	0	2,637
1-490-5355	CGS-LIQUOR	0	0	0	0	0	0	0
1-490-5356	CGS-BEER	713	0	0	0	0	0	713
1-490-5357	CGS-WINE	0	0	0	0	0	0	0
1-490-5359	CGS-NON ALCOHOLIC BEVERAGE	(0)	0	0	0	0	0	(0)
1-490-5352	CGS-RETAIL	264	0	0	0	0	0	0
Total COST OF SALES		16,914	0	0	0	0	0	16,651
CONCESSIONS:								
1-490-5000	SALARIES	0	0	0	0	0	0	0
1-490-5005	SALARIES-SEASONAL	20,226	0	0	0	0	0	10,000
1-490-5020	FICA	1,254	0	0	0	0	0	620
1-490-5022	MEDICARE	293	0	0	0	0	0	145
1-490-5420	W.C. INS	0	0	0	0	0	0	0
1-490-5300	EXPENDIBLE SUPPLIES	262	0	0	0	0	0	262
1-490-5378	EQUIPMENT ALLOWANCE	0	0	0	0	0	0	0
1-490-5202	REP & MAINT BUILDING INTERIOR	156	0	0	0	0	0	156
1-490-5310	OFFICE SUPPLIES	0	0	0	0	0	0	0
1-490-5430	ADVERTISING	0	0	0	0	0	0	0
1-490-5440	RECRUITMENT ADS	376	0	0	0	0	0	376
1-490-5360	UNIFORMS	2,292	0	0	0	0	0	2,292
1-490-5700	LAUNDRY & LINEN	0	0	0	0	0	0	0
1-490-5320	CLEANING SUPPLIES	36	0	0	0	0	0	36
1-490-5500	CONTRACT LABOR	0	0	0	0	0	0	0
1-490-5554	LICENSES & PERMITS	76	500	500	0	395	395	76
1-490-5560	EMPLOYEE RELATIONS	0	0	0	0	0	0	0
	MARKETING	0	0	0	0	0	0	0
1-490-5470	CREDIT CARD FEES	500	0	0	0	0	0	500
1-490-5482	TRASH	0	0	0	0	0	0	0
1-490-5980	EMPLOYEE/SHIFT MEAL	842	0	0	0	0	0	842
1-490-5990	DAILY OVER/UNDER	28	0	0	0	0	0	28
1-490-5999	CONTINGENCY	0	0	0	0	0	0	0
Total EXPENSES		26,342	500	500	0	395	395	15,333
COST OF GOODS SOLD %'S								
	FOOD, PAPER, & SPOILAGE	48%			0%			49%
	LIQUOR	0%			0%			0%
	BEER	40%			0%			40%
	WINE	0%			0%			0%
	NON-ALCOHOLIC	0%			0%			0%
	RETAIL	3062%			0%			0%
	TOTAL	48%			0%			48%
NET PROFIT (LOSS) FROM CONCESSIONS		(7,895)		0	0	(395)	395	2,351
SPORTS TOTAL EXPENSES		499,124	524,638	482,980	(41,658)	423,729	413,430	(10,300)
SPORTS NET INCOME (EXPENSE)		(63,211)	(114,470)	(116,116)	1,646	(19,204)	(70,951)	51,747

VAIL RECREATION DISTRICT
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Modified Accrual Basis

	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget	
GYMNASTICS									
YTH GYMNASTICS REVENUE:									
1-492-4100	RETAIL SALES	4,799	3,779	5,000	(1,221)	2,954	4,433	(1,479)	3,800
1-492-4300	PROGRAM FEES	0	0	0	0	0	0	0	0
1-492-4320	ENTRY FEES - TEAM	17,720	11,255	16,330	(5,075)	10,693	14,408	(3,715)	15,880
1-492-4360	LESSONS/CLASSES	93,183	72,428	78,685	(6,257)	52,780	55,958	(3,178)	73,570
1-492-4361	TEAM LESSONS/CLASSES	65,241	64,760	64,760	0	50,229	46,148	4,081	65,524
1-492-4365	DANCE REVENUE	1,930	0	0	0	0	0	0	0
1-492-4367	MARTIAL ART REVENUE	3,850	4,200	4,200	0	3,763	3,150	613	4,039
1-492-4368	YOGA/FITNESS REVENUE	0	0	0	0	0	0	0	0
1-492-4370	UNIFORM REVENUE	14,258	5,874	17,000	(11,126)	3,071	16,810	(13,739)	7,225
1-492-4372	BIRTHDAY PARTIES	3,390	3,600	3,600	0	2,470	2,565	(95)	3,600
1-492-4373	CAMP REVENUE	44,680	37,898	39,600	(1,702)	37,898	39,600	(1,702)	42,000
1-492-4540	DONATIONS	0	0	0	0	0	0	0	0
	CORPORATE SPONSORSHIP	0	0	0	0	0	0	0	0
	Total REVENUES	249,050	203,794	229,175	(25,381)	163,858	183,071	(19,213)	215,638
BLUE VALLEY REVENUE:									
1-493-4552	CONSULTING FEES	0	0	0	0	0	0	0	0
	Total REVENUE	0	0	0	0	0	0	0	0
STATE MEET REVENUE:									
1-494-4320	COMPEDITOR ENTRY FEES	0	0	0	0	0	0	0	0
	VISITOR GATE ENTRY FEES	0	0	0	0	0	0	0	0
1-494-4100	RETAIL SALES	0	0	0	0	0	0	0	0
	Total REVENUE	0	0	0	0	0	0	0	0
	GYMNASTICS TOTAL REVENUE	249,050	203,794	229,175	(25,381)	163,858	183,071	(19,213)	215,638

VAIL RECREATION DISTRICT
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YTH GYMNASTICS EXPENSES:									
1-492-5000	SALARIES	51,238	51,500	45,000	(6,500)	41,206	34,615	(6,591)	46,800
1-492-5005	SALARIES- SEASONAL	72,272	62,000	79,733	17,733	45,536	60,995	15,460	83,775
1-492-5010	RETIREMENT	6,194	6,438	5,625	(813)	4,350	4,327	(23)	5,850
1-492-5020	F.I.C.A.	4,584	3,844	4,943	1,099	2,552	3,782	1,230	5,194
1-492-5022	MEDICARE	1,795	1,646	1,809	163	1,260	1,386	126	1,893
1-492-5040	HEALTH INS	17,794	9,000	8,011	(989)	6,801	5,928	(873)	14,519
1-492-5042	LIFE/DISNILITY	617	667	667	0	(315)	500	815	630
1-492-5050	SKI / WELLNESS BENEFIT	659	2,190	1,800	(390)	2,190	1,800	(390)	2,250
1-492-5070	PROF DEVELOPMENT	2,886	3,500	3,500	0	3,359	3,482	123	3,500
1-492-5200	REP & MAINT/EXT BLD	1,812	1,500	1,500	0	930	1,318	388	1,500
1-492-5202	REP & MAINT/INT BLD	5,342	7,500	3,500	(4,000)	6,769	2,541	(4,228)	3,500
1-492-5204	TOV MAINT FEE (RESERVE)	6,000	6,000	6,000	0	6,000	6,000	0	6,000
1-492-5210	REP & MAINT- COPIER	159	200	200	0	0	200	200	0
1-492-5300	OPERATING SUPPLIES	5,315	3,500	5,000	1,500	2,611	3,388	776	3,500
1-492-5302	FOOD SUPPLIES	0	0	0	0	0	0	0	0
1-492-5340	COMPUTER SUPPLIES	0	0	0	0	0	0	0	0
1-492-5354	CGS/RETAIL	3,119	2,800	4,000	1,200	2,238	3,569	1,331	3,515
1-492-5360	STAFF UNIFORMS	162	300	300	0	(0)	300	300	300
1-492-5361	CGS-UNIFORMS	11,679	2,500	13,000	10,500	1,903	12,619	10,716	5,925
1-492-5364	PRIZES/AWARDS	0	0	0	0	0	0	0	0
1-492-5378	EQUIPMENT	0	0	0	0	0	0	0	0
1-492-5384	EQUIPMENT	0	0	0	0	0	0	0	0
1-492-5390	CAMP SUPPLIES	1,134	1,250	1,250	0	723	1,250	527	1,250
1-492-5391	CAMP EXPENSES	1,392	806	1,392	586	806	1,392	586	400
1-492-5400	UTILITIES/GAS	2,882	3,000	3,000	0	2,669	2,308	(361)	3,000
1-492-5402	UTIL/WATER & SEWER	1,746	1,680	1,680	0	1,194	1,242	48	1,680
1-492-5404	UTIL/ELECTR	2,811	2,900	2,900	0	2,233	2,142	(91)	2,900
1-492-5420	W.C. INS	947	892	947	55	892	947	55	1,026
1-492-5430	ADVERTISING	835	1,500	1,500	0	350	853	503	1,500
1-492-5432	PRINTING	1,179	700	1,300	600	265	1,300	1,035	700
1-492-5443	RELOCATION FEES	0	0	0	0	0	0	0	0
1-492-5450	MILEAGE REIMB	0	0	0	0	0	0	0	0
1-492-5452	MEALS	0	0	0	0	0	0	0	0
1-492-5456	TRAVEL EXP	0	0	0	0	0	0	0	0
1-492-5470	BANK FEES	6,732	6,000	6,500	500	3,994	4,834	840	6,000
1-492-5471	AMEX FEES	0	0	0	0	0	0	0	0
1-492-5480	INSPECTIONS AND ALARM MONITOR	465	500	500	0	353	375	22	500
1-492-5500	CONTRACT LABOR	0	0	0	0	0	0	0	0
1-492-5504	CLEANING SERVICES	8,691	9,000	9,000	0	6,620	6,589	(31)	9,000
1-492-5508	RENT FEES	0	0	0	0	0	0	0	0
1-492-5530	POSTAGE	0	0	0	0	0	0	0	0
1-492-5540	PHONE CHARGES	949	900	900	0	326	672	346	900
1-492-5543	NETWORK CONNECTION	639	750	750	0	264	634	370	750
1-492-5554	LICENSE/PERMIT FEES	16	0	0	0	0	0	0	0
1-492-5560	EMPLOYEE APPRECIATION	67	100	100	0	0	100	100	100
1-492-5561	MEET EXPENSES	16,058	11,000	16,330	5,330	7,090	11,424	4,334	15,000
1-492-5800	SM CAP /EQUIP & MACH	0	0	0	0	0	0	0	0
Total EXPENSES		238,171	206,062	232,636	26,574	155,169	182,811	27,642	233,358

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YTH GYMNASTICS EXPENSES (CONTINUED):								
BLUE VALLEY EXPENSES								
1-493-5000	0	0	0	0	0	0	0	0
1-493-5010	0	0	0	0	0	0	0	0
1-493-5020	0	0	0	0	0	0	0	0
1-493-5022	0	0	0	0	0	0	0	0
1-493-5300	0	0	0	0	0	0	0	0
1-493-5302	0	0	0	0	0	0	0	0
1-493-5384	0	0	0	0	0	0	0	0
1-493-5456	0	0	0	0	0	0	0	0
1-493-5500	0	0	0	0	0	0	0	0
1-493-5998	0	0	0	0	0	0	0	0
Total EXPENSES	0	0	0	0	0	0	0	0
STATE MEET EXPENSES								
1-494-5300	0	0	0	0	0	0	0	0
1-494-5302	0	0	0	0	0	0	0	0
1-494-5354	0	0	0	0	0	0	0	0
1-494-5364	0	0	0	0	0	0	0	0
1-494-5384	0	0	0	0	0	0	0	0
1-494-5432	0	0	0	0	0	0	0	0
1-494-5450	0	0	0	0	0	0	0	0
1-494-5454	0	0	0	0	0	0	0	0
1-494-5456	0	0	0	0	0	0	0	0
1-494-5530	0	0	0	0	0	0	0	0
Total EXPENSES	0	0	0	0	0	0	0	0
GYMNASTICS TOTAL EXPENSE	238,171	206,062	232,636	26,574	155,169	182,811	27,642	233,358
GYMNASTICS NET INC (EXP)	10,879	(2,268)	(3,461)	1,193	8,689	259	8,429	(17,720)

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COMMUNITY PROGRAMMING REVENUE:								
1-501-4200 FACILITY RENTAL	0	0	0	0	0	0	0	0
1-501-4540 DONATIONS	0	0	0	0	0	0	0	0
1-501-4550 CORPORATE/COUNTY SPONS	1,916	1,915	2,000	(85)	1,915	2,000	(85)	2,000
1-501-4999 MISC REV	0	0	0	0	0	0	0	0
Total REVENUE	1,916	1,915	2,000	(85)	1,915	2,000	(85)	2,000
IMAGINATION STATION REVENUE:								
1-510-4200 FACILITY RENTAL	1,590	900	1,200	(300)	715	728	(13)	900
1-510-4320 ENTRY FEES	170	500	500	0	485	500	(15)	500
1-510-4420 DROP IN FEES	3,617	5,000	4,000	1,000	4,625	3,309	1,316	6,000
1-510-4540 DONATIONS	145	0	0	0	0	0	0	0
1-510-4550 CORPORATE SPONSORSHIP	0	0	0	0	0	0	0	0
Total REVENUE	5,522	6,400	5,700	700	5,825	4,537	1,288	7,400
NON-SUMMER PROGRAMS REVENUE:								
1-530-4300 PROG FEES- FITNESS	5,172	7,500	9,500	(2,000)	5,402	8,051	(2,649)	9,000
1-530-4100 RETAIL SALES	11	250	0	250	201	0	201	250
1-530-4600 PROG FEES- CHILDRENS ART	2,076	750	2,000	(1,250)	609	1,345	(736)	750
1-530-4610 PROG FEES- ADULT ART & POTTERY	4,540	5,000	6,000	(1,000)	4,125	5,530	(1,405)	5,000
Total REVENUE	11,799	13,500	17,500	(4,000)	10,337	14,925	(4,589)	15,000
RSES B&A SCHOOL REVENUE:								
1-540-4300 PROGRAM FEES- VAIL	78,649	65,000	60,000	5,000	53,203	44,254	8,949	55,000
1-540-4310 REGISTRATION FEES- VAIL	1,276	1,500	1,500	0	800	1,176	(376)	1,500
1-540-4350 SCHOOL'S OUT CAMP FEES- VAIL	31,740	27,000	32,000	(5,000)	21,391	28,399	(7,008)	30,000
1-540-4360 EDWARDS CAMP	0	0	0	0	0	0	0	0
1-540-4410 EDWARDS REGISTRATION	0	0	0	0	0	0	0	0
1-540-4420 EDWARDS DROP-IN	0	0	0	0	0	0	0	0
1-540-4421 ENRICHMENT PROGRAM FEES	0	0	0	0	0	0	0	0
1-540-4550 EAGLE COUNTY GRANT	0	0	0	0	0	0	0	0
Total REVENUE	111,665	93,500	93,500	0	75,394	73,828	1,565	86,500
CAMP VAIL REVENUE:								
1-550-4100 RETAIL SALES	0	0	0	0	0	0	0	0
1-550-4310 REGISTRATION FEES	3,288	3,320	3,000	320	3,320	3,000	320	3,000
1-550-4300 PROGRAM FEES	139,025	145,754	138,500	7,254	145,754	134,276	11,478	141,500
1-550-4350 PRE-KAMP FEES	46,645	43,344	40,000	3,344	43,344	40,000	3,344	45,000
1-550-4550 CORPORATE SPONSORSHIP	0	0	0	0	0	0	0	0
Total REVENUE	188,958	192,418	181,500	10,918	192,418	177,276	15,142	189,500
SUMMER PROGRAMS REVENUE:								
1-570-4100 RETAIL SALES	0	0	0	0	0	0	0	0
1-570-4310 REGISTRATION FEES	3,350	2,447	3,000	(553)	2,447	3,000	(553)	3,000
1-570-4300 PROGRAM FEES	6,136	5,917	6,500	(583)	5,917	6,500	(583)	6,000
1-570-4350 CAMP ECO FEES	37,253	36,296	36,000	296	36,296	36,000	296	36,000
Total REVENUE	46,739	44,660	45,500	(840)	44,660	45,500	(840)	45,000
SPECIAL EVENTS REVENUE:								
1-580-4300 PROGRAM FEES	0	0	0	0	0	0	0	0
1-580-4320 ENTRY FEES	0	0	0	0	0	0	0	0
1-580-4550 CORPORATE SPONS REV	3,000	0	0	0	0	0	0	0
Total REVENUE	3,000	0	0	0	0	0	0	0
TOTAL YOUTH SVCS REVENUE	369,599	352,393	345,700	6,693	330,548	318,067	12,482	345,400

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IMAGINATION STATION EXPENSES:								
1-510-5000	0	0	0	0	0	0	0	0
1-510-5005	1,954	4,500	3,500	(1,000)	3,366	2,450	(916)	4,500
1-510-5020	119	279	217	(62)	209	199	(10)	279
1-510-5022	28	65	51	(15)	49	47	(2)	65
1-510-5202	320	500	500	0	146	500	354	500
1-510-5220	672	1,000	1,000	0	561	1,000	439	1,000
1-510-5300	600	500	500	0	198	63	(135)	500
1-510-5302	10	150	150	0	0	150	150	150
1-510-5350	0	0	0	0	0	0	0	0
1-510-5354	0	0	0	0	0	0	0	0
1-510-5362	0	0	0	0	0	0	0	0
1-510-5364	0	0	0	0	0	0	0	0
1-510-5384	49	1,000	100	(900)	150	100	(50)	1,000
1-510-5420	0	0	0	0	0	0	0	0
1-510-5430	0	0	0	0	0	0	0	0
1-510-5432	0	0	0	0	0	0	0	0
1-510-5504	2,641	2,500	2,500	0	1,927	1,652	(275)	2,500
Total EXPENSES	6,393	10,494	8,518	(1,977)	6,605	6,161	(444)	10,494
NON-SUMMER PROGRAMS EXPENSES:								
1-530-5005	4,712	4,500	7,500	3,000	3,806	7,161	3,355	4,500
1-530-5020	352	279	465	186	182	444	262	279
1-530-5022	84	65	109	44	42	104	61	65
1-530-5300	567	500	500	0	0	500	500	500
1-530-5700	1,107	750	750	0	21	737	716	500
1-530-5710	2,380	1,750	1,750	0	672	1,503	832	1,250
1-530-5302	0	500	0	(500)	158	0	(158)	500
1-530-5322	0	500	500	0	112	500	388	500
1-530-5364	0	0	0	0	0	0	0	0
1-530-5384	0	0	0	0	0	0	0	0
1-530-5430	0	1,000	1,000	0	0	1,000	1,000	1,000
1-530-5504	2,031	2,500	2,500	0	1,284	2,062	778	2,500
1-530-5554	0	0	0	0	0	0	0	0
1-530-5610	0	0	0	0	0	0	0	0
Total EXPENSES	11,231	12,344	15,074	2,730	6,277	14,012	7,734	11,594
RSES B&A SCHOOL EXPENSES:								
1-540-5005	24,093	25,500	25,500	0	21,888	20,639	(1,249)	23,000
1-540-5020	1,580	1,581	1,581	0	1,309	1,296	(13)	1,426
1-540-5022	349	370	370	0	306	299	(7)	334
1-540-5040	73	0	0	0	0	0	0	0
1-540-5050	0	0	0	0	0	0	0	0
1-540-5300	1,971	1,000	1,000	0	(1,745)	259	2,004	1,000
1-540-5302	1,743	3,000	3,000	0	886	2,554	1,668	3,000
1-540-5320	0	50	0	(50)	37	0	(37)	50
1-540-5322	1,282	1,200	1,200	0	604	745	141	1,200
1-540-5384	742	300	300	0	0	0	0	300
1-540-5542	149	400	400	0	266	309	43	400
1-540-5554	696	600	600	0	65	482	417	300
1-540-5610	0	0	0	0	0	0	0	0
WORKERS COMP	0	0	0	0	0	0	0	0
Total EXPENSES	32,676	34,001	33,951	(50)	23,615	26,584	2,968	31,010

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CAMP VAIL EXPENSES:									
1-550-5000	SALARIES	18,590	19,153	19,153	0	16,323	19,153	2,830	21,068
1-550-5005	SALARIES- SEASONAL	66,540	63,500	63,500	0	62,611	62,589	(22)	63,500
1-550-5010	RETIREMENT	2,324	2,394	2,394	0	2,026	2,394	368	2,634
1-550-5020	F.I.C.A.	4,132	3,937	3,937	0	3,942	3,881	(62)	3,937
1-550-5022	MEDICARE	1,233	1,198	1,198	0	1,131	1,185	54	1,226
1-550-5040	HEALTH INS	3,861	4,005	4,005	0	3,330	4,005	676	4,260
1-550-5050	SKI/WELLNESS BENEFIT	0	0	0	0	0	0	0	0
1-550-5070	PROF DEVELOPMENT	825	846	825	(21)	846	825	(21)	825
1-550-5202	REP & MAINT/INT BLD	0	500	0	(500)	474	0	(474)	500
1-550-5241	TRAVEL EXPENSES	0	0	0	0	0	0	0	0
1-550-5300	OPERATING SUPPLIES	2,696	3,000	3,000	0	2,804	3,000	196	3,000
1-550-5302	FOOD SUPPLIES	1,464	1,750	1,750	0	1,720	1,750	30	1,750
1-550-5310	OFFICE SUPPLIES	337	350	350	0	170	350	180	350
1-550-5320	JANITORIAL SUPPLIES	131	250	250	0	160	250	90	250
1-550-5322	FIELD TRIP EXP	6,955	6,000	6,000	0	5,994	6,000	6	6,000
1-550-5324	DAILY ACTIVITES	9,563	7,038	7,000	(38)	7,038	5,896	(1,142)	7,000
1-550-5340	COMPUTER SUPPLIES	0	0	0	0	0	0	0	0
1-550-5342	COMPUTER HW- NON CAP	0	0	0	0	0	0	0	0
1-550-5354	CGS/ T-SHIRTS	2,292	2,500	2,000	(500)	2,500	1,480	(1,020)	2,500
1-550-5360	UNIFORMS	1,263	1,932	1,300	(632)	1,932	1,300	(632)	1,500
1-550-5364	PRIZES & AWARDS	0	500	500	0	0	500	500	500
1-550-5376	FUEL	0	0	0	0	0	0	0	0
1-550-5382	SIGNS	76	100	100	0	0	100	100	100
1-550-5384	PLAY EQUIPMENT	282	1,000	1,000	0	775	1,000	225	1,000
1-550-5420	W.C. INS	926	893	926	33	893	926	33	1,027
1-550-5430	ADVERTISING	882	1,000	1,000	0	0	1,000	1,000	1,000
1-550-5432	CAMP VAIL PRINTING	930	930	930	0	917	930	13	930
1-550-5440	RECRUITMENT ADVERTISING	0	520	300	(220)	520	300	(220)	520
1-550-5445	VAN RENTAL	7,950	3,900	7,650	3,750	3,900	7,361	3,461	3,900
1-550-5450	MILEAGE REIMB	0	750	750	0	39	722	683	750
1-550-5452	MEALS	387	200	200	0	44	184	141	200
1-550-5454	LODGING/HOUSING	0	0	0	0	0	0	0	0
1-550-5470	BANK FEES	6,235	6,353	5,241	(1,112)	6,353	4,751	(1,602)	5,952
1-550-5471	AMEX FEES	0	0	0	0	0	0	0	0
1-550-5482	TRASH REMOVAL	0	0	0	0	0	0	0	0
1-550-5500	CONTRACT LABOR	0	0	0	0	0	0	0	0
1-550-5504	CLEANING SERVICES	0	0	0	0	0	0	0	0
1-550-5530	POSTAGE/SHIPPING	265	300	300	0	9	300	291	300
1-550-5540	PHONE CHARGES	0	0	0	0	0	0	0	0
1-550-5541	INTERNET CONNECT FEES	0	0	0	0	0	0	0	0
1-550-5542	CELLULAR PHONE USAGE	0	250	250	0	2	250	248	250
1-550-5543	NETWORK CONNECT	224	217	217	0	156	135	(21)	217
1-550-5546	RADIO FEES	0	0	0	0	0	0	0	0
1-550-5554	LICENSE/PERMIT FEES	1,533	1,357	1,357	0	1,225	1,201	(23)	1,357
1-550-5560	BONUS/APPRECIATION	0	122	0	(122)	122	0	(122)	0
1-550-5610	EQUIPMENT RENTAL	526	500	500	0	0	500	500	500
1-550-5640	BUILDING RENT	4,543	4,028	4,700	672	4,028	4,700	672	4,500
	Total EXPENSES	146,962	141,274	142,584	1,310	131,983	138,919	6,936	143,303

VAIL RECREATION DISTRICT
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PRE-CAMP VAIL EXPENSES:								
1-551-5000	0	0	0	0	0	0	0	0
1-551-5005	19,806	25,251	24,000	(1,251)	25,251	24,000	(1,251)	27,000
1-551-5010	0	0	0	0	0	0	0	0
1-551-5020	1,228	1,566	1,488	(78)	1,566	1,488	(78)	1,674
1-551-5022	287	366	348	(18)	366	348	(18)	392
1-551-5040	2,286	0	0	0	0	0	0	0
1-551-5300	2,059	2,000	2,000	0	1,198	2,000	802	2,000
1-551-5302	1,234	500	1,000	500	314	1,000	686	500
1-551-5322	100	40	0	(40)	40	0	(40)	40
Total EXPENSES	27,001	29,723	28,836	(887)	28,735	28,836	101	31,606
SPECIAL EVENTS EXPENSES:								
1-580-5005	984	1,000	1,000	0	433	1,000	568	1,000
1-580-5020	61	62	62	0	27	62	35	62
1-580-5022	14	15	15	0	6	15	8	15
1-580-5300	1,746	1,500	1,500	0	776	807	31	1,500
1-580-5302	21	100	100	0	46	100	54	100
1-580-5362	0	0	0	0	0	0	0	0
1-580-5364	0	300	300	0	0	300	300	300
1-580-5452	0	0	0	0	0	0	0	0
1-580-5500	0	0	0	0	0	0	0	0
1-520-5302	0	0	0	0	0	0	0	0
1-520-5500	0	0	0	0	0	0	0	0
Total EXPENSES	2,826	2,977	2,977	0	1,287	2,283	996	2,977
SUMMER PROGRAMS EXPENSES:								
1-570-5005	26,556	22,466	25,000	2,534	22,466	24,968	2,502	25,000
1-570-5020	1,646	1,396	1,550	154	1,396	1,548	152	1,550
1-570-5022	385	326	363	37	326	362	36	363
1-570-5202	0	500	500	0	199	499	300	500
1-570-5300	4,127	3,750	3,750	0	3,297	3,750	453	3,750
1-570-5302	1,077	1,000	1,000	0	604	1,000	396	1,000
1-570-5320	0	650	500	(150)	633	500	(133)	650
1-570-5322	2,181	2,000	2,000	0	1,800	2,000	200	2,000
1-570-5354	1,203	1,781	1,200	(581)	1,781	1,200	(581)	1,500
1-570-5364	0	100	100	0	0	100	100	100
1-570-5384	399	200	200	0	0	0	0	200
1-570-5430	0	0	0	0	0	0	0	0
1-570-5432	0	0	0	0	0	0	0	0
1-570-5504	1,761	1,999	1,787	(212)	1,999	1,787	(212)	1,999
1-570-5543	1,125	1,000	1,000	0	366	780	414	1,000
1-570-5560	49	150	150	0	108	150	42	150
Total EXPENSES	40,510	37,318	39,100	1,782	34,976	38,644	3,669	39,762

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YS OVERHEAD EXPENSES:									
1-500-5000	SALARIES	84,730	83,668	83,668	0	62,502	59,555	(2,947)	87,644
1-500-5005	SALARIES- HOURLY	7,108	9,000	10,000	1,000	4,692	8,081	3,390	8,000
1-500-5010	RETIREMENT	10,062	10,458	10,458	0	7,813	7,444	(368)	10,955
1-500-5020	F.I.C.A.	445	558	620	62	297	501	204	496
1-500-5022	MEDICARE	1,257	1,344	1,358	15	940	981	41	1,387
1-500-5040	HEALTH INS	22,663	26,111	26,111	0	17,814	18,311	497	27,576
1-500-5042	LIFE/DISNILITY	1,222	1,387	1,387	0	918	1,040	122	1,285
1-500-5050	SKI / WELLNESS BENEFIT	2,032	2,800	2,800	0	0	0	0	3,000
1-500-5070	PROF DEVELOPMENT	268	500	500	0	0	500	500	500
1-500-5202	REP & MAINT/INT BLD	216	1,300	1,300	0	948	0	(948)	1,300
1-500-5210	REP & MAINT/COPIER	0	200	200	0	0	0	0	200
1-500-5214	REP&MAINT/OFFICE EQUIP	0	0	0	0	0	0	0	0
1-500-5240	REP & MAINT / VEHICLES	0	1,000	250	(750)	826	0	(826)	1,000
1-500-5300	OPERATING SUPPLIES	760	500	500	0	110	0	(110)	500
1-500-5302	FOOD SUPPLIES	1,238	1,250	1,250	0	325	910	586	1,000
1-500-5310	OFFICE SUPPLIES	350	1,250	300	(950)	1,202	197	(1,005)	1,250
1-500-5312	OFFICE EQUIPMENT	265	300	300	0	0	0	0	300
1-500-5318	COPIER SUPPLIES	0	0	0	0	0	0	0	0
1-500-5320	JANITORIAL SUPPLIES	397	650	650	0	309	650	341	650
1-500-5340	COMPUTER SUPPLIES	101	100	100	0	0	42	42	100
1-500-5342	COMPUTER HW NON-CAP	512	550	550	0	0	550	550	550
1-500-5344	COMPUTER SW NON-CAP	98	1,650	1,650	0	275	1,650	1,375	3,200
1-500-5360	UNIFORMS	94	506	300	(206)	506	163	(342)	506
1-500-5420	W.C. INS	1,317	1,271	1,317	46	1,271	1,317	46	1,462
1-500-5430	ADVERTISING	1,503	2,500	2,500	0	1,380	1,710	329	2,500
1-500-5432	PRINTING	122	1,000	0	(1,000)	0	0	0	1,000
1-500-5440	RECRUITMENT ADVERTISING	961	550	250	(300)	0	147	147	550
1-500-5450	MILEAGE REIMB	30	0	0	0	0	0	0	0
1-500-5452	MEALS	742	500	500	0	232	408	175	500
1-500-5470	BANK FEES	2,199	3,000	3,000	0	2,164	2,944	780	3,000
1-500-5471	AMEX FEES	55	55	55	0	0	55	55	55
1-500-5500	CONTRACT LABOR	0	200	200	0	0	200	200	200
1-500-5504	CLEANING SERVICES	350	350	350	0	200	350	150	350
1-500-5530	POSTAGE/SHIPPING	248	300	300	0	251	263	12	300
1-500-5540	PHONE CHARGES	2,065	2,000	2,000	0	1,079	1,584	505	2,000
1-500-5542	CELLULAR PHONE	632	1,000	1,000	0	0	0	0	1,000
1-500-5543	NETWORK CONNECTION	269	269	269	0	0	269	269	269
1-500-5550	PROFESSIONAL DUES	0	0	0	0	0	0	0	0
1-500-5552	BOOKS/PERIODICALS/SUBSCR	16	0	0	0	0	0	0	0
1-500-5560	BONUS/APPRECIATION	27	100	100	0	0	100	100	100
Total EXPENSES		144,352	158,177	156,094	(2,084)	106,053	109,923	3,870	164,685
TOTAL EXPENSES		411,953	426,307	427,132	825	339,531	365,362	25,831	435,429
COMMUNITY PROG NET INC (EXP)		(42,354)	(73,914)	(81,432)	7,518	(8,983)	(47,295)	38,312	(90,029)

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OUTDOOR BRANCH								
NATURE CENTER REVENUE:								
1-710-4100	8,815	1,086	0	1,086	1,086	0	1,086	0
1-710-4300	11,580	0	0	0	0	0	0	0
1-710-4320	660	0	0	0	0	0	0	0
1-710-4321	0	0	0	0	0	0	0	0
1-710-4350	9,138	9,074	9,000	74	9,074	9,000	74	9,000
1-710-4380	6,130	0	0	0	0	0	0	0
1-710-4382	0	0	0	0	0	0	0	0
1-710-4410	907	0	0	0	0	0	0	0
1-710-4412	0	0	0	0	0	0	0	0
1-710-4520	(2)	0	0	0	0	0	0	0
1-710-4540	578	0	0	0	0	0	0	0
Total REVENUE	37,807	10,160	9,000	1,160	10,160	9,000	1,160	9,000
NORDIC CENTER REVENUE:								
1-730-4230	10,000	10,000	10,000	0	6,000	6,000	0	10,000
1-730-4330	0	0	0	0	0	0	0	0
1-730-4622	0	0	0	0	0	0	0	0
1-730-4412	66,354	64,000	58,000	6,000	29,393	23,024	6,369	64,000
Total REVENUE	76,354	74,000	68,000	6,000	35,393	29,024	6,369	74,000
OD ICE RINK REVENUE:								
1-740-4540	0	0	0	0	0	0	0	0
Total REVENUE	0	0	0	0	0	0	0	0
TOTAL OD BRANCH REVENUE	114,161	84,160	77,000	7,160	45,553	38,024	7,529	83,000

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NATURE CENTER EXPENSES:									
1-710-5000	SALARIES	45,419	0	0	0	0	0	0	
1-710-5005	SALARIES- SEASONAL	17,699	0	0	0	0	0	0	
1-710-5020	F.I.C.A.	3,913	0	0	0	0	0	0	
1-710-5022	MEDICARE	915	0	0	0	0	0	0	
1-710-5050	SKI / WELLNESS BENEFIT	689	0	0	0	0	0	0	
1-710-5070	PROFESSIONAL DEVELOPMENT	0	0	0	0	0	0	0	
1-710-5200	REP&MAINT/EXT BLD	332	500	500	0	500	500	500	
1-710-5202	REP&MAINT/INT BLD	165	250	250	0	250	250	250	
1-710-5210	REP&MAINT/COPIER	24	0	0	0	0	0	0	
1-710-5240	REP & MAINT/VEHICLES	1,858	0	0	0	0	0	0	
1-710-5300	OPERATING SUPPLIES	2,271	0	0	0	0	0	0	
1-710-5302	FOOD SUPPLIES	0	0	0	0	0	0	0	
1-710-5310	OFFICE SUPPLIES	0	0	0	0	0	0	0	
1-710-5312	OFFICE EQUIPMENT	0	0	0	0	0	0	0	
1-710-5354	CGS/RETAIL	4,971	0	0	0	0	0	0	
1-710-5360	UNIFORMS	0	0	0	0	0	0	0	
1-710-5370	LANDSCAPING SUPPLIES	100	0	100	100	100	100	0	
1-710-5404	UTIL/ELECTR	2,056	1,850	1,850	0	900	1,202	302	
1-710-5420	W.C.INS	1,390	0	0	0	0	0	0	
1-710-5430	ADVERTISING	1,847	0	0	0	0	0	0	
1-710-5432	COMPUTER H.W. (NON-CAP)	0	0	0	0	0	0	0	
1-710-5445	VAN RENTAL	0	0	0	0	0	0	0	
1-710-5450	MILAGE REIMB	0	0	0	0	0	0	0	
1-710-5452	MEALS	0	0	0	0	0	0	0	
1-710-5454	LODGING	0	0	0	0	0	0	0	
1-710-5470	BANK FEES	841	34	0	(34)	34	0	(34)	
1-710-5500	CONTRACT LABOR	17,500	60,000	55,000	(5,000)	40,147	40,000	(147)	
1-710-5502	CONTRACTOR FEES	250	250	250	0	0	250	250	
1-710-5503	TAXIDERMY FEE	0	0	0	0	0	0	0	
1-710-5505	HUT TRIP EXPENSES	1,118	0	0	0	0	0	0	
1-710-5540	PHONE CHARGES	1,201	1,200	0	(1,200)	784	0	(784)	
1-710-5542	CELL PHONE CHARGES	159	115	0	(115)	115	0	(115)	
1-710-5552	BOOKS/PERIODICALS/SUBSCR	83	0	0	0	0	0	0	
1-710-5553	ECO TOUR (ADVENTURE WED) EXP	0	0	0	0	0	0	0	
1-710-5554	LICENSE/PERMIT FEES	500	500	500	0	217	500	283	
1-710-5556	YELLOWSTONE TRIP	0	0	0	0	0	0	0	
1-710-5560	EMPLOYEE APPRECIATION	0	0	0	0	0	0	0	
1-760-5300	FLY FISHING OPERATING SUPPLIES	0	0	0	0	0	0	0	
	Total EXPENSES	105,301	64,699	58,450	(6,249)	42,197	42,802	605	64,300
NORDIC CENTER EXPENSES:									
1-730-5202	REP & MAINT- INTERIOR BUILDING	0	0	0	0	0	0	0	
1-730-5240	REP & MAINT/VEHICLES	0	0	0	0	0	0	0	
1-730-5242	VEHICLE PARTS/SUPPLIES	4,725	5,000	4,000	(1,000)	2,905	724	(2,181)	
1-730-5275	SNOW REMOVAL	0	0	0	0	0	0	0	
1-730-5300	OPERATING SUPPLIES	1,205	400	400	0	156	98	(58)	
1-730-5432	PRINTING	149	400	800	400	313	0	(313)	
1-730-5482	TRASH REMOVAL	(347)	400	400	0	(169)	178	347	
1-730-5500	CONTRACT LABOR	2,583	2,500	2,500	0	1,376	1,714	339	
1-730-5504	JANITORIAL	4,994	5,000	4,000	(1,000)	4,078	3,034	(1,044)	
1-730-5610	EQUIPMENT RENTAL	0	0	0	0	0	0	0	
1-740-5402	UTIL/WATER & SEWER	0	0	0	0	0	0	0	
	Total EXPENSES	13,309	13,700	12,100	(1,600)	8,660	5,749	(2,911)	13,700
	Total EXPENSES	0	0	0	0	0	0	0	
	TOTAL OD BRANCH EXPENSES	118,611	78,399	70,550	(7,849)	50,857	48,551	(2,306)	78,000
	OUTDOOR BRANCH NET INC (EXP)	(4,449)	5,761	6,450	(689)	(5,304)	(10,527)	5,223	5,000

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PROPERTY TAXES & ADMIN								
Assessed Value- Per County		974,087,640	974,087,640					956,852,884
Less TIFF Valuation		(71,856,380)	(71,856,380)					(71,325,280)
Less Allowance For Protests		0	(41,000,000)					(1,125,000)
NET VALUE USED FOR BUDGET		902,231,260	861,231,260					884,402,604
MILL LEVY RATE		2.76	2.76					2.76
PROPERTY TAXES LEVIED		2,490,159.00	2,490,159.00					2,444,057
TAXES REVENUE:								
1-960-4700 REAL & PERSONAL PROP TAX	2,385,530	2,490,159	2,490,159	0	2,441,888	2,464,521	(22,633)	2,444,057
1-960-4730 PROPERTY TAX ABATEMENTS		(26,761)	(113,160)	86,399	(3,216)	(113,160)	109,944	(21,000)
1-960-4710 PENALTIES & INT	4,567	4,500	4,500	0	1,910	3,198	(1,289)	4,500
1-960-4720 SPECIFIC OWNERSHIP	105,444	117,037	99,606	17,431	82,396	65,596	16,800	114,871
Total REVENUE	2,495,541	2,584,935	2,481,105	103,830	2,522,977	2,420,155	102,822	2,542,428
MISC REVENUE:								
1-970-4540 DONATIONS	0	0	0	0	0	0	0	0
1-970-4910 EARNINGS ON INVEST	2,786	2,500	3,000	(500)	1,657	2,324	(667)	2,500
1-970-4920 SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0
1-970-4930 FORFEITURE ACCOUNT TRFR	30,000	30,000	30,000	0	30,000	30,000	0	30,000
1-970-4998 INSURANCE PROCEEDS	23,032	0	0	0	0	0	0	0
1-970-4999 MISC REV	1,701	1,750	1,750	0	1,550	1,750	(200)	1,750
Total REVENUE	57,520	34,250	34,750	(500)	33,207	34,074	(867)	34,250
TAXES EXPENSES:								
1-960-5472 TREASURERS FEES	71,720	74,705	74,705	0	73,256	73,936	679	73,322
Total EXPENSES	71,720	74,705	74,705	0	73,256	73,936	679	73,322
ADMIN OPERATIONS EXPENSES:								
1-900-5000 SALARIES	168,327	162,002	161,002	(1,000)	121,252	120,240	(1,012)	162,580
1-900-5005 SALARIES- SEASONAL	30,021	8,000	9,200	1,200	7,550	9,000	1,450	10,400
1-900-5010 RETIREMENT	19,541	20,125	20,125	0	15,031	15,030	(1)	20,323
1-900-5020 F.I.C.A.	1,862	496	570	74	473	558	85	645
1-900-5022 MEDICARE	2,790	2,465	2,468	3	1,769	1,874	105	2,508
1-900-5040 HEALTH INS	35,588	38,212	38,212	0	28,000	28,277	277	40,633
1-900-5042 LIFE/DISABILITY	1,758	1,900	1,900	0	1,321	1,425	104	1,849
1-900-5050 SKI / WELLNESS BENEFIT	2,216	1,400	1,400	0	110	1,072	962	1,500
1-900-5060 EMPLOYEE BONUSES	0	0	0	0	0	0	0	0
1-900-5070 PROF DEVELOPMENT	474	25,000	500	(24,500)	1,413	500	(913)	5,000
1-900-5080 FLEXIBLE BENEFITS PLAN	715	(2,000)	660	2,660	(2,076)	457	2,533	1,200
1-900-5100 LEGAL	76,574	50,000	125,000	75,000	38,479	93,750	55,271	75,000
1-900-5109 ACCOUNTING	87,198	86,000	84,000	(2,000)	64,987	62,442	(2,545)	84,000
1-900-5110 CONSULTANT FEES	787	2,000	2,000	0	0	1,258	1,258	2,000
1-900-5111 HR CONSULTANT FEES	8,750	8,000	10,000	2,000	3,375	6,857	3,482	8,000
1-900-5112 GOCO GRANT WRITER	0	0	0	0	0	0	0	0
1-900-5120 AUDIT FEES	11,100	11,300	11,300	0	11,300	11,300	0	11,600
1-900-5200 REP&MAINT/EXT BLD	1,217	500	500	0	498	90	(408)	500
1-900-5202 REP&MAINT/INT BLD	4,384	4,000	4,000	0	2,549	3,926	1,377	4,000
1-900-5210 REP&MAINT/COPIER	6,076	5,500	5,500	0	3,707	4,427	720	5,500
1-900-5212 REP&MAINT/COMPUTERS	28,800	36,000	36,000	0	27,000	27,000	0	36,000
1-900-5214 POSTAGE MACHINE RENTAL	2,537	2,700	2,700	0	1,881	2,033	152	2,700
1-900-5240 REP & MAINT- VEHICLES	765	1,000	1,000	0	0	1,000	1,000	1,000
1-900-5300 OPERATING SUPPLIES	1,781	2,000	2,000	0	1,380	1,916	536	2,000
1-900-5301 COMMUNITY DEVELOPMENT	4,014	0	0	0	0	0	0	0
1-900-5302 FOOD SUPPLIES	587	700	700	0	569	673	104	700
1-900-5304 BOARD MTG/MEALS	1,462	2,000	1,750	(250)	1,553	1,295	(258)	2,000
1-900-5306 BOARD RETREAT	0	1,510	0	(1,510)	1,510	0	(1,510)	1,600
1-900-5310 OFFICE SUPPLIES	2,133	2,500	2,500	0	1,417	2,021	603	2,000
1-900-5312 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0
1-900-5318 COPIER SUPPLIES	0	0	0	0	0	0	0	0

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	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget	
ADMIN OPERATIONS EXPENSES (CONTINUED):									
1-900-5320	JANITORIAL SUPPLIES	1,619	1,500	1,500	0	655	1,125	469	1,500
1-900-5340	COMPUTER SUPPLIES	0	0	0	0	0	0	0	0
1-900-5342	COMPUTER H.W. (NON-CAP)	0	500	500	0	0	375	375	500
1-900-5344	COMPUTER S.W. (NON-CAP)	409	500	500	0	0	500	500	500
1-900-5360	UNIFORMS	689	650	400	(250)	622	61	(560)	400
1-900-5364	PRIZES / MEDIA SWAG	900	1,600	1,000	(600)	1,598	1,000	(598)	1,200
1-900-5400	UTILITIES/GAS	0	0	0	0	0	0	0	0
1-900-5402	UTIL/WATER & SEWER	0	0	0	0	0	0	0	0
1-900-5404	UTIL/ELECTR	(7,045)	(2,822)	0	2,822	(2,822)	0	2,822	0
1-900-5410	INS/GEN LIAB	14,815	17,235	16,297	(938)	17,235	16,297	(939)	18,097
1-900-5411	INS/AUTO	7,711	6,475	8,995	2,520	6,475	8,995	2,520	6,799
1-900-5412	INS/PROPERTY	36,246	64,611	39,871	(24,740)	39,611	39,871	259	41,592
1-900-5413	INS/ E&O	0	0	0	0	0	0	0	0
1-900-5414	INS/CONTRACTORS EQUIP	0	0	0	0	0	0	0	0
1-900-5415	INS/OTHER	11,590	13,362	12,749	(613)	13,362	12,749	(613)	14,030
1-900-5416	INS/UNBRELLA	0	0	0	0	0	0	0	0
1-900-5420	W.C. INS	1,952	1,097	2,000	903	1,097	2,000	903	1,262
1-900-5422	UNEMPLOY INS	3,465	4,000	6,000	2,000	3,115	5,592	2,478	4,000
1-900-5430	ADVERTISING	0	0	0	0	0	0	0	0
1-900-5432	PRINTING	336	350	0	(350)	153	0	(153)	350
1-900-5434	PUBLIC NOTICES	19	50	50	0	0	0	0	50
1-900-5435	DOCUMENT SHREDDING	372	400	350	(50)	306	263	(43)	1,000
1-900-5440	RECRUITMENT ADVERTISING	0	0	0	0	0	0	0	0
1-900-5442	RECRUITMENT EXPENSES	0	0	0	0	0	0	0	0
1-900-5450	MILEAGE REIMB	47	200	100	(100)	123	100	(23)	200
1-900-5451	MEALS/TRAVEL	0	350	0	(350)	311	0	(311)	0
1-900-5454	LODGING	378	0	0	0	0	0	0	0
1-900-5456	TRAVEL	0	0	0	0	0	0	0	0
1-900-5460	COMPUTER SERVICES	0	0	0	0	0	0	0	0
1-900-5452	MEALS	520	1,000	1,000	0	560	914	354	1,000
1-900-5470	BANK FEES	4,122	4,000	4,000	0	3,331	3,078	(253)	4,000
1-900-5471	AMEX FEES	0	0	0	0	0	0	0	0
1-900-5480	FIRE ALARM FEES	0	0	0	0	0	0	0	0
1-900-5490	PAYROLL SERVICE	14,869	13,000	15,000	2,000	10,019	12,636	2,617	13,000
1-900-5492	ACCOUNTING SOFTWARE SUPPORT	619	1,500	1,000	(500)	1,281	770	(511)	1,500
1-900-5500	CONTRACT SERVICES	0	0	0	0	0	0	0	0
1-900-5504	CLEANING SERVICES	6,240	6,500	6,500	0	4,716	4,875	159	6,500
1-900-5520	ELECTION FEES	0	8,878	10,000	1,122	8,878	10,000	1,122	0
1-900-5530	POSTAGE/SHIPPING	2,231	2,500	2,500	0	2,272	2,500	228	2,500
1-900-5540	PHONE CHARGES	12,258	13,000	13,000	0	8,713	9,795	1,082	13,000
1-900-5541	INTERNET CONNECT FEES	0	0	0	0	0	0	0	0
1-900-5542	CELLULAR PHONE FEES	2,011	600	2,000	1,400	590	1,534	944	4,100
1-900-5543	NETWORK CONNECT	8,005	6,600	8,250	1,650	4,993	6,263	1,270	6,600
1-900-5550	PROFESSIONAL DUES	1,948	2,000	2,000	0	1,238	1,887	650	2,000
1-900-5552	BOOKS/PERIODICALS/SUBSCR	2,144	2,250	2,000	(250)	2,229	1,578	(652)	2,000
1-900-5560	VRD EMPLOYEE APPRECIATION	3,475	8,000	5,000	(3,000)	3,972	1,580	(2,392)	8,000
1-900-5999	MISC OP EXP	0	0	0	0	0	0	0	0
1-900-6510	WIND ENERGY CREDITS	0	0	0	0	0	0	0	0
	Total EXPENSES	633,400	653,196	687,548	34,352	469,679	544,757	75,077	640,917

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PUBLIC RELATIONS EXPENSES:									
1-910-5000	SALARIES	60,680	67,893	67,893	0	50,074	50,704	630	68,557
1-910-5005	SALARIES- SEASONAL	1,448	9,500	11,000	1,500	5,242	11,000	5,758	35,000
1-910-5010	RETIREMENT	7,210	8,487	8,487	0	6,259	6,338	79	8,570
1-910-5020	FICA	90	589	682	93	316	682	366	2,170
1-910-5022	MEDICARE	848	1,122	1,144	22	777	895	118	1,502
1-910-5040	HEALTH INS	14,903	15,985	15,985	0	11,728	11,829	101	20,003
1-910-5042	LIFE/DISABILITY	772	832	832	0	580	624	44	812
1-910-5050	SKI / WELLNESS BENEFIT	0	700	700	0	0	525	525	1,500
1-910-5070	PROFESSIONAL DEVELOPMENT	100	500	500	0	0	0	0	500
1-910-5071	EVENT RECRUITMENT	3,569	3,000	3,000	0	1,529	2,561	1,032	3,000
1-910-5140	OUTSOURCE PROF FEES	0	0	0	0	0	0	0	0
1-910-5300	OPERATING SUPPLIES	540	500	500	0	57	459	402	500
1-910-5310	OFFICE SUPPLIES	118	150	150	0	62	150	88	150
1-910-5312	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0
1-910-5342	COMPUTER H.W.	0	0	0	0	0	0	0	0
1-910-5344	COMPUTER S.W.	77	1,299	0	(1,299)	1,299	0	(1,299)	0
1-910-5360	UNIFORMS	0	100	100	0	0	100	100	100
1-910-5364	PRIZES / MEDIA SWAG	3,923	1,744	2,500	756	256	2,500	2,244	1,000
1-910-5366	PHOTO SUPPLIES/DEVELOP	4,789	2,110	3,000	890	1,490	3,000	1,510	1,400
1-910-5420	W.C. INS	2,023	364	174	(190)	364	15	(349)	419
1-910-5430	ADVERTISING	30,087	37,000	37,000	0	31,937	35,145	3,208	37,000
1-910-5431	ADVERTISING TELEVISION	9,417	11,000	11,000	0	5,930	9,394	3,464	11,000
1-910-5432	PRINTING	391	1,001	500	(501)	1,001	500	(501)	500
1-910-5433	ADVERTISING PUBLICATIONS	11,444	10,625	11,000	375	10,625	6,963	(3,662)	11,000
1-910-5434	ADVERTISING ONLINE	27,217	21,000	21,000	0	13,752	18,863	5,111	21,000
1-910-5450	MILEAGE REIMB	0	0	0	0	0	0	0	0
1-910-5452	MEALS	1,169	1,000	1,000	0	751	918	167	1,000
1-910-5456	TRAVEL	406	600	600	0	361	600	239	600
1-910-5470	BANK FEES	0	0	0	0	0	0	0	0
1-910-5500	CONTRACT LABOR	19,500	26,500	26,500	0	19,125	19,875	750	17,000
1-910-5502	CONTRACTORS FEES	0	0	0	0	0	0	0	0
1-910-5530	POSTAGE/SHIPPING	0	25	25	0	0	19	19	25
1-910-5541	INTERNET CONNECT FEES	0	0	0	0	0	0	0	0
1-910-5542	CELLULAR PHONE CHARGES	2,510	2,500	1,750	(750)	2,084	1,340	(744)	384
1-910-5543	NETWORK CONNECTION	1,058	974	974	0	259	749	490	1,000
1-910-5545	WEBSITE MAINTENANCE	2,172	2,000	2,000	0	1,674	1,540	(134)	2,000
1-910-5550	PROFESSIONAL DUES	1,168	1,500	1,300	(200)	1,425	1,300	(125)	1,300
1-910-5552	BOOKS\PERIODICALS\SUBS	55	55	55	0	55	55	0	55
1-910-5504	PR COST SHARING W/ TOV	0	0	0	0	0	0	0	0
	Total EXPENSES	207,683	230,655	231,350	696	169,014	188,641	19,628	249,045

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PARK MAINTENANCE EXPENSES:									
1-920-5000	SALARIES	42,710	50,441	42,441	(8,000)	37,252	32,647	(4,605)	55,080
1-920-5005	SALARIES- SEASONAL	36,021	25,000	38,177	13,177	19,999	33,748	13,748	38,380
1-920-5010	RETIREMENT	5,140	6,305	5,305	(1,000)	4,173	4,081	(92)	6,885
1-920-5020	F.I.C.A.	2,233	1,550	2,367	817	1,254	2,092	838	2,380
1-920-5022	MEDICARE	1,119	1,094	1,169	75	811	963	152	1,355
1-920-5040	HEALTH INS	14,903	17,706	19,106	1,400	12,711	14,138	1,428	20,317
1-920-5042	LIFE/DISNILITY INS	496	537	537	0	262	402	141	702
1-920-5050	SKI / WELLNESS BENEFIT	689	700	700	0	0	0	0	750
1-920-5051	EMPLOYEE HOUSING	0	0	0	0	0	0	0	0
1-920-5070	PROFESSIONAL DEVELOPMENT	0	250	250	0	0	0	0	250
1-920-5200	REPAIR/MAINT.EXTBLD	0	0	0	0	0	0	0	500
1-920-5202	REPAIR/MAINT. INT BLDG	981	100	0	(100)	0	0	0	1,000
1-920-5220	REP & MAINT/EQUIP & MACH	629	1,500	2,900	1,400	86	2,900	2,814	2,500
1-920-5240	REP & MAINT/VEHICLES	334	500	500	0	8	500	492	500
1-920-5242	VEHICLE PARTS/SUPPLIES	11	250	20	(230)	61	20	(41)	250
1-920-5250	REP & MAINT/IRRIGATIONS	2,094	250	1,500	1,250	0	1,486	1,486	1,500
1-920-5252	PATH REPAIR	0	0	0	0	0	0	0	0
1-920-5260	HOMESTAKE PEAK MAINTENANCE	5,177	1,500	7,000	5,500	1,054	4,961	3,907	5,000
1-920-5300	OPERATING SUPPLIES	1,397	1,250	1,250	0	638	1,071	433	1,250
1-920-5320	JANITORIAL SUPPLIES	3,611	2,000	3,700	1,700	1,449	3,700	2,251	3,700
1-920-5360	UNIFORMS	516	400	516	116	370	516	146	550
1-920-5370	LANDSCAPING SUPPLIES	278	1,000	1,000	0	698	1,000	302	1,000
1-920-5372	SOIL, SAND & PEAT	2,086	2,500	3,000	500	1,934	3,000	1,066	3,000
1-920-5373	FIELD SUPPLIES	8,428	9,500	9,500	0	7,700	9,500	1,800	8,500
1-920-5376	FUEL	0	0	0	0	0	0	0	0
1-920-5378	SMALL EQUIP/TOOLS	256	300	300	0	56	203	147	300
1-920-5380	CHEMICAL SUPPLIES	8,711	5,000	9,000	4,000	0	2,441	2,441	9,000
1-920-5402	UTILITIES/WATER & SEWER	21,291	16,000	15,000	(1,000)	15,382	14,541	(840)	22,000
1-920-5404	UTIL/ELECTRIC	797	700	700	0	494	456	(37)	700
1-920-5420	W.C. INS	1,796	2,067	1,796	(271)	2,067	1,796	(271)	2,377
1-920-5432	PRINTING	0	0	0	0	0	0	0	0
1-920-5452	MEALS	118	125	125	0	0	125	125	125
1-920-5456	TRAVEL	0	0	0	0	0	0	0	0
1-920-5482	TRASH REMOVAL	2,072	1,700	2,500	800	884	2,265	1,381	2,500
1-920-5502	CONTRACTOR FEES	0	0	0	0	0	0	0	0
1-920-5504	PEST CONTROL CONTRACTOR FEES	0	300	300	0	0	272	272	300
1-920-5506	CLEANING SERVICES	0	0	0	0	0	0	0	0
1-920-5540	PHONE CHARGES	0	0	0	0	0	0	0	0
1-920-5542	CELLULAR PHONE CHARGES	472	700	700	0	86	539	452	700
1-920-5550	PROFESSIONAL DUES	145	145	145	0	35	145	110	145
1-920-5610	EQUIPMENT RENTAL	225	50	50	0	0	50	50	50
1-920-5820	SMALL CAP/RADIO	943	859	859	0	0	783	783	859
	Total EXPENSES	165,681	152,279	172,413	20,134	109,463	140,342	30,879	194,404

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FACILITIES MAINTENANCE EXPENSES:									
1-930-5000	SALARIES	73,390	78,000	78,000	0	60,000	60,000	0	79,560
1-930-5010	RETIREMENT	8,111	9,750	9,750	0	7,437	7,500	63	9,945
1-930-5022	MEDICARE	1,002	1,131	1,131	0	817	870	53	1,154
1-930-5040	HEALTH INS	17,794	19,106	19,106	0	14,000	14,138	139	20,317
1-930-5042	LIFE/DISNILITY INS	797	860	860	0	599	645	47	838
1-930-5050	SKI / WELLNESS BENEFIT	600	700	700	0	0	700	700	750
1-930-5070	PROFESSIONAL DEVELOPMENT	1,675	1,675	1,675	0	0	0	0	1,675
1-930-5150	LICENSE PERMIT & FEES	70	70	70	0	0	70	70	70
1-930-5202	REP & MAINT/INT BLD	0	0	0	0	0	0	0	0
1-930-5240	REP&MAINT/VEHICLES	272	500	500	0	194	500	306	500
1-930-5242	VEHICLE PARTS / SUPPLIES	48	300	300	0	0	300	300	300
1-930-5300	OPERATING SUPPLIES	178	250	250	0	132	241	109	250
1-930-5310	OFFICE SUPPLIES	115	150	150	0	31	131	100	150
1-930-5314	OFFICE FURNITURE & FIXTURES	1,751	0	0	0	0	0	0	0
1-930-5342	HARDWARE NON-CAP	0	0	0	0	0	0	0	0
1-930-5344	SOFTWARE NON-CAP	0	0	0	0	0	0	0	0
1-930-5360	UNIFORMS	41	350	250	(100)	321	122	(198)	350
1-930-5378	SM EQUIP/TOOLS	229	300	300	0	230	269	38	300
1-930-5420	WC INSURANCE	1,416	1,413	1,416	3	1,413	1,416	3	1,625
1-930-5432	PRINTING	52	65	65	0	0	65	65	65
1-930-5452	MEALS	156	150	150	0	81	120	39	150
1-930-5456	TRAVEL	41	50	50	0	0	50	50	50
1-930-5542	CELL PHONE	1,109	1,200	1,200	0	221	1,074	853	1,200
1-930-5543	NETWORK CONNECTION	725	720	720	0	279	554	275	720
1-930-5552	BOOKS/SUBSCRIPTIONS	110	0	0	0	0	0	0	0
1-930-5800	SM EQUIP/MACHINE	0	0	0	0	0	0	0	0
	CONTINGENCY		0	0	0	0	0	0	0
	Total FACILITIES MAINTENANCE	109,682	116,740	116,643	(97)	85,754	88,765	3,012	119,968
TRANSFERS EXPENSES:									
1-980-5950	TRANS TO ENTERPRISE FUND	404,191	1,848,831	2,018,375	169,545	0	0	0	1,231,547
1-980-5962	REPAYMENT OF ENT FUND ADV	(4,191)	(18,831)	(8,375)	10,455	0	0	0	18,453
	Total TRANSFERS	400,000	1,830,000	2,010,000	180,000	0	0	0	1,250,000
GYMNASISTICS									
1-492-5520	GYM FACILITY- TOV NOTE	38,447	39,215	39,215	0	39,214	39,215	0	0
1-492-5521	GYM FACILITY- IMPUTED INTEREST	1,553	785	785	0	786	785	(0)	0
	TOTAL EXPENSES	40,000	40,000	40,000	0	40,000	40,000	0	0
	TOTAL GF DEBT SERVICE EXPENSE	40,000	40,000	40,000	0	40,000	40,000	0	0

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	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget				
CAPITAL EXPENSES:												
SPORTS												
1-400-6310	0			0	0	0	0					
1-400-6430	0	10,000	10,000	0	4,367	10,000	5,633	9,000				
1-400-6400	1,583	1,042	970	(72)	1,042	970	(72)	3,740				
		1,656	1,646	(11)		1,646	1,646	1,911				
		TOTAL EXPENSES			1,583	12,698	12,616	(83)	5,408	12,616	7,207	14,651
GYMNASTICS												
1-492-6400	953			0	0	0	0	1,560				
1-492-7001	0			0	0	0	0					
1-492-7002	0	0	0	0	0	0	0	0				
1-492-7003	0	0	0	0	0	0	0	0				
1-492-7004	0	0	0	0	0	0	0	4,049				
1-492-7005	0	0	0	0	0	0	0	0				
1-492-7006	0	0	0	0	0	0	0	7,247				
1-492-7007	0			0	0	0	0					
1-492-7008	0			0	0	0	0					
1-492-7009	0			0	0	0	0					
1-492-7010	0			0	0	0	0					
1-492-7011	0	2,200	2,200	0	1,896	2,200	305	0				
1-492-7012	259	4,430	0	(4,430)	4,430	0	(4,430)	2,000				
1-492-7013	0	0	0	0	0	0	0	0				
1-492-7014	0	0	0	0	0	0	0	0				
1-492-7015	0			0	0	0	0					
1-492-7016	0	0	0	0	0	0	0	0				
1-492-7017	0	550	2,500	1,950	550	2,500	1,950	0				
1-492-7018	0			0	0	0	0					
1-492-7019	0			0	0	0	0					
1-492-7020	0			0	0	0	0					
1-492-7021	0			0	0	0	0					
1-492-7022	0	13,385	7,554	(5,831)	2,275	7,554	5,279	0				
1-492-7023	0	0	0	0	0	0	0	0				
1-492-7024	0			0	0	0	0					
		3,085	1,838	(1,247)		1,838	1,838	2,228				
		TOTAL EXPENSES			1,212	23,650	14,092	(9,558)	9,151	14,092	4,942	17,084
COMMUNITY PROGRAMMING												
1-500-6310	0			0	0	0	0	31,000				
1-500-6400	3,812	1,192	0	(1,192)	1,192	0	(1,192)					
1-500-7001	0			0	0	0	0					
1-500-7002	0	3,000	3,000	0	1,803	3,000	1,197	0				
1-500-7003	4,671	0	0	0	0	0	0	0				
1-500-7004	0	0	0	0	0	0	0	0				
1-500-7005	0	0	0	0	0	0	0	0				
1-500-7006	10,000	20,500	20,000	(500)	20,417	20,000	(417)	0				
1-500-7007	0			0	0	0	0					
1-500-7008	0	0	0	0	0	0	0	0				
1-500-7009	0	0	0	0	0	0	0	0				
		0	3,450	3,450		3,450	3,450	4,650				
		TOTAL EXPENSES			18,483	24,692	26,450	1,758	23,412	26,450	3,038	35,650

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CAPITAL EXPENSES (CONTINUED):								
OUTDOOR PROGRAM & NORDIC CENTER								
1-730-5658	0			0	0	0	0	
1-730-6300	0			0	0	0	0	
								35,000
1-710-7001	0			0	0	0	0	
1-710-7002	0			0	0	0	0	
1-710-7003	0			0	0	0	0	
1-710-7004	0			0	0	0	0	
1-710-7005	0	7,242	7,242	0	0	7,242	7,242	0
1-710-7006	5,385	0	7,000	7,000	0	7,000	7,000	7,000
1-710-7007	0	0	0	0	0	0	0	0
1-710-7008	0			0	0	0	0	
1-710-7009	0	0	0	0	0	0	0	0
1-710-7010	0	0	0	0	0	0	0	0
1-710-7011	0	0	0	0	0	0	0	1,500
1-710-7012	0	0	0	0	0	0	0	1,500
1-710-7013	0			0	0	0	0	
Exhibits		0	10,000	10,000		10,000	10,000	0
CONTINGENCY/ TBD		1,086	3,636	2,550		3,636	3,636	6,750
TOTAL OUTDOOR PROGRAM	5,385	8,329	27,879	19,550	0	27,879	27,879	51,750
ADMIN AND NON- DEPARTMENTALIZED								
1-900-6150	0			0	0	0	0	
1-900-6310	0			0	0	0	0	
1-900-6400	0	6,870	11,035	4,165	3,412	11,035	7,623	970
1-910-6400	0	0	0	0	0	0	0	2,900
1-900-6500	19,790	8,600	8,600	0	0	8,600	8,600	
1-920-6500	0			0	0	0	0	
1-900-5902	0			0	0	0	0	
1-900-6512	0	10,000	0	(10,000)	8,067	0	(8,067)	
1-900-6514	4,739			0	0	0	0	
GENERAL CAPITAL PLANNING / ESTIMATING				0	0	0	0	
SCANNING DOCUMENTS				0	0	0	0	
ONLINE REGISTRATION				0	0	0	0	
1-900-7001	0			0	0	0	0	
1-900-7002	0	0	0	0	0	0	0	0
1-900-7003	0			0	0	0	0	
1-900-7004	0			0	0	0	0	
1-900-7005	0			0	0	0	0	
1-900-7006	0			0	0	0	0	
1-900-7007	0			0	0	0	0	
1-900-7008	0	0	9,869	9,869	0	0	0	0
1-900-7009	0	0	0	0	0	0	0	0
1-900-7010	0			0	0	0	0	
1-900-7011	0	0	0	0	0	0	0	0
1-900-7012	0			0	0	0	0	
1-900-7019	0			0	0	0	0	
Tennis Center Office Relocation				0		0	0	
CONTINGENCY/ TBD		0	4,426	4,426		2,945	2,945	581
TOTAL EXPENSES	24,529	25,470	33,930	8,460	11,479	22,580	11,101	4,451

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PARKS MAINTENANCE								
1-920-6300		31,253	43,800	12,547	31,253	43,800	12,547	15,500
1-920-6400		0	1,000	1,000	0	1,000	1,000	0
		3,000	0	(3,000)		0	0	100,000
1-920-7001		10,000	0	(10,000)	990	0	(990)	
1-920-7002				0	0	0	0	
1-920-7003				0	0	0	0	
1-920-7004				0	0	0	0	
1-920-7005		0	0	0	0	0	0	0
1-920-7006		0	0	0	0	0	0	0
1-920-7007				0	0	0	0	
1-920-7008		0	0	0	0	0	0	0
1-920-7009		5,300	10,000	4,700	0	0	0	0
1-920-7010		0	0	0	0	0	0	10,664
1-920-7011		18,500	18,500	0	0	0	0	0
1-920-7012		0	0	0	0	0	0	0
1-920-7013		0	0	0	0	0	0	0
1-920-7014				0	0	0	0	
1-920-7015				0	0	0	0	
1-920-7016		0	0	0	0	0	0	0
1-920-7017		0	0	0	0	0	0	0
1-920-7018				0	0	0	0	
1-920-7020				0	0	0	0	
1-920-7021				0	0	0	0	
1-920-7022		0	2,500	2,500	0	2,500	2,500	2,500
1-920-7023				0	0	0	0	
1-920-7024		0	0	0	0	0	0	0
1-920-7025		1,500	16,568	15,068	0	16,568	16,568	0
1-920-7026		0	35,000	35,000	0	35,000	35,000	35,000
1-920-7027		11,000	13,000	2,000	512	13,000	12,488	4,000
1-920-7028		0	0	0	0	0	0	0
1-920-7029		0	0	0	0	0	0	0
1-920-7030		0	0	0	0	0	0	0
1-920-7031		0	0	0	0	0	0	0
1-920-7032		5,600	0	(5,600)	0	0	0	
								15,000
		12,923	21,055	8,132		16,780	16,780	27,400
TOTAL PARKS MAINTENANCE	91,273	99,076	161,423	62,347	32,755	128,648	95,893	210,064
CAPITAL EXPENSES (CONTINUED):								
FACILITIES MAINTENANCE								
1-930-6310				0	0	0	0	
1-930-6400		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
TOTAL EXPENSES	868	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	143,332	193,915	276,390	82,475	82,205	232,265	150,060	333,649
FINANCING PROCEEDS								
LEASE-PURCHASE FINANCING PROCEEDS		0	0	0		0	0	
Total FINANCING PROCEEDS	0	0	0	0	0	0	0	0

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GOLF OPERATIONS REVENUE:									
2-101-4230	LEASE REVENUE	5,054	6,500	6,500	0	0	4,585	(4,585)	0
2-101-4232	PRO SHOP LEASE	0	0	0	0	0	0	0	0
2-101-4330	TOURNAMENT FEES	0	0	0	0	0	0	0	0
2-101-4450	PASS & PUNCH CARD SALES	224,675	208,000	215,000	(7,000)	206,870	215,000	(8,130)	200,000
2-101-4451	STORAGE/LOCKER FEES	4,702	4,700	4,700	0	4,692	4,700	(8)	4,000
2-101-4456	GHIN SERVICES	7,334	7,200	7,200	0	6,547	7,200	(653)	7,200
2-101-4457	GRIP/CLUB REPAIR	3,270	2,550	2,500	50	2,528	2,338	190	2,500
2-101-4460	ADVANCED RESERVATION FEE	0	0	0	0	0	0	0	0
2-101-4470	GREEN FEES	728,857	678,000	700,000	(22,000)	672,713	689,638	(16,925)	633,000
2-101-4480	DRIVING RANGE REV	69,799	60,000	69,000	(9,000)	59,960	67,347	(7,387)	55,500
2-101-4490	CART RENTAL REV	208,339	203,000	215,000	(12,000)	198,028	209,941	(11,912)	185,500
2-101-4492	BAG HANDLING REVENUE	0	0	0	0	0	0	0	0
2-101-4495	ASST PRO LESSONS REV	0	0	0	0	0	0	0	0
2-104-4330	LEAGUE FEES	0	0	0	0	0	0	0	0
	LESS CONSTRUCTION IMPACTS								
	Total GOLF OPERATIONS REVENUE	1,252,031	1,169,950	1,219,900	(49,950)	1,151,338	1,200,749	(49,411)	1,087,700
PRO SHOP REVENUE									
2-110-4100	PRO SHOP SALES- SOFT GOODS	126,650	125,000	125,000	0	118,215	118,489	(274)	90,000
2-110-4101	PRO SHOP SALES- HARD GOODS	66,378	55,000	50,000	5,000	47,891	46,770	1,121	40,000
2-110-4102	SALE OF RENTAL CLUBS	3,100	4,000	5,000	(1,000)	3,849	4,274	(425)	4,000
2-110-4105	CLUB REPAIR	0	0	0	0	0	0	0	0
2-101-4491	CLUB RENTALS	42,815	47,000	40,000	7,000	46,099	38,911	7,188	40,000
2-101-4455	SHIPPING REVENUE	133	100	100	0	90	71	18	100
	LESS CONSTRUCTION IMPACTS								
	Total PRO SHOP REVENUE	239,076	231,100	220,100	11,000	216,144	208,516	7,628	174,100
PRO SHOP COST OF SALES									
2-110-5354	CGS- SOFT GOODS	76,376	75,000	75,000	0	62,463	69,829	7,367	54,000
2-110-5355	CGS- HARD GOODS	47,815	38,500	33,500	(5,000)	30,172	30,586	414	28,000
2-110-5356	RENTAL CLUBS PURCHASED	12,616	20,750	20,750	0	16,824	20,750	3,926	20,750
2-110-5300	OPERATING SUPPLIES	0	0	0	0	0	0	0	0
2-110-5320	DISPOSAL OF RENTAL CLUBS	0	0	0	0	0	0	0	0
2-110-5357	RENTAL CLUB VALUATION DECLINE	0	0	0	0	0	0	0	0
2-110-5360	INVENTORY (OVER) UNDER	6,814	4,000	1,500	(2,500)	3,352	1,400	(1,952)	4,000
	Total COST OF GOODS	143,621	138,250	130,750	(7,500)	112,811	122,565	9,754	106,750
COST OF GOODS SOLD %'S									
	SOFT GOODS	60%	60%	60%	0%	53%	59%	6%	60%
	HARD GOODS	72%	70%	67%	-3%	63%	65%	2%	70%
	NET INCOME- PRO SHOP	95,455	92,850	89,350	3,500	103,333	85,951	17,382	67,350

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FOOD & BEVERAGE REV								
FOOD- GRILL						0	0	48,000
FOOD- STARTER						0	0	12,000
FOOD- BEV CART						0	0	4,000
FOOD- BANQUETS						0	0	8,000
BEVERAGE- GRILL						0	0	28,000
BEVERAGE- STARTER						0	0	12,000
BEVERAGE- BEV CART						0	0	12,992
BEVERAGE- BANQUETS						0	0	4,000
Total F&B REVENUE	0	0	0	0	0	0	0	128,992
F&B COST OF SALES								
CGS- FOOD				0		0	0	28,800
CGS- BEVERAGE				0		0	0	17,098
SPOILED PRODUCTS				0		0	0	1,250
Total F&B COST OF GOODS	0	0	0	0	0	0	0	47,148
NET INCOME- F&B	0	0	0	0	0	0	0	81,844
TOTAL GOLF REVENUES	1,347,486	1,262,800	1,309,250	(46,450)	1,254,671	1,286,700	(32,029)	1,236,894

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GOLF OPERATIONS EXPENSES:								
2-100-5000 SALARIES	86,900	84,882	84,882	0	63,385	63,392	7	85,696
2-100-5005 SALARIES- SEASONAL	189,215	185,000	185,000	0	160,904	163,611	2,707	180,000
2-100-5010 RETIREMENT	10,300	10,610	10,610	0	7,923	7,924	1	10,712
2-100-5020 F.I.C.A.	12,054	13,970	13,970	0	12,913	12,644	(269)	14,160
2-100-5022 MEDICARE	4,085	4,413	4,413	0	3,953	3,792	(162)	4,603
2-100-5040 HEALTH INS	7,471	8,011	8,011	0	5,877	5,928	51	8,519
2-100-5042 LIFE/DISNILITY	916	987	987	0	688	740	52	964
2-100-5050 SKI / WELLNESS BENEFIT	710	700	700	0	49	700	651	750
2-100-5070 PROF DEVELOPMENT	674	2,500	2,500	0	280	649	370	2,500
2-100-5110 CONSULTING FEES	0	0	0	0	0	0	0	0
2-100-5200 REP&MAINT/EXT BLD	8,605	4,000	10,000	6,000	2,434	9,647	7,212	4,000
2-100-5202 REP&MAINT/INT BLD	17,570	24,000	20,000	(4,000)	18,537	14,217	(4,320)	10,000
2-100-5210 REP&MAINT/COPIER	2,045	2,000	2,000	0	1,824	1,874	50	2,000
2-100-5212 REP&MAINT/COMPUTERS	157	157	157	0	0	157	157	157
2-100-5213 REP&MAINT/OTHER	2,747	3,000	3,000	0	909	3,000	2,091	3,000
2-100-5214 REP&MAINT/OFFICE EQUIP	0	0	0	0	0	0	0	0
2-100-5225 TEES, REPAIR TOOLS, BALL MARKER	3,457	3,100	3,500	400	3,010	3,500	490	3,000
2-100-5270 HB2 VISA PROCESSING	0	0	0	0	0	0	0	0
2-100-5235 BOOT LOGO	0	700	0	(700)	0	0	0	0
2-100-5300 OPERATING SUPPLIES	3,379	3,000	3,000	0	(258)	2,316	2,575	3,000
2-100-5310 OFFICE SUPPLIES	504	650	500	(150)	601	405	(196)	650
2-100-5301 CLUB/GRIP REPAIR SUPPLIES	2,654	2,500	2,400	(100)	2,483	2,322	(161)	2,400
2-100-5307 MERCHANDISE SUPPLIES	1,217	500	500	0	105	500	395	500
2-100-5312 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0
2-100-5314 OFFICE FURNITURE	0	500	500	0	0	405	405	500
2-100-5316 PHOTO I.D. SUPPLIES	0	0	0	0	0	0	0	0
2-100-5318 COPIER SUPPLIES	0	125	125	0	0	101	101	125
2-100-5320 JANITORIAL SUPPLIES	3,382	4,000	4,000	0	3,362	3,441	79	4,000
2-100-5330 GOLF OPER SUPPLIES	10,883	10,000	9,500	(500)	9,832	8,507	(1,326)	9,500
2-100-5332 DRIVING RANGE SUPPLIES	8,578	5,000	4,000	(1,000)	4,489	4,000	(489)	5,000
2-100-5342 COMPUTER H.W. (NON-CAP)	0	0	0	0	0	0	0	0
2-100-5344 COMPUTER S.W. (NON-CAP)	0	0	0	0	0	0	0	0
2-100-5360 UNIFORMS	4,969	6,000	6,000	0	7,009	5,984	(1,024)	6,000
2-100-5400 UTILITIES/GAS	7,928	9,000	9,000	0	7,146	7,593	446	9,000
2-100-5402 UTIL/WATER & SEWER	3,814	3,500	3,500	0	2,401	2,575	175	3,500
2-100-5404 UTIL/ELECTR	6,605	6,500	6,500	0	4,570	5,113	543	6,500
2-100-5420 W.C. INS	2,928	2,807	2,928	121	2,807	2,928	121	3,228
2-100-5430 ADVERTISING	29,594	35,500	35,500	0	30,950	33,401	2,450	35,500
2-100-5432 PRINTING	3,971	1,500	3,000	1,500	800	3,000	2,200	1,500
2-100-5450 MILEAGE REIMB	168	150	150	0	0	48	48	150
2-100-5452 MEALS	22	25	25	0	0	25	25	25
2-100-5454 HOUSING ALLOWANCE	3,000	1,350	3,600	2,250	1,350	3,600	2,250	1,800
2-100-5456 TRAVEL EXPENSES	98	300	300	0	0	165	165	300
2-100-5470 BANK FEES	31,042	31,000	31,000	0	25,244	26,068	824	31,000
2-100-5475 GHIN FEES	6,857	7,000	7,000	0	6,120	7,000	880	7,000
2-100-5480 FIRE ALARM FEES	815	1,000	1,000	0	353	857	504	1,000
2-100-5482 TRASH REMOVAL	2,511	3,000	3,000	0	2,684	2,571	(112)	3,000
2-100-5500 CONTRACT LABOR	0	0	0	0	0	0	0	0
2-100-5504 CLEANING SERVICES	26,662	28,000	28,000	0	23,191	25,339	2,148	28,000
2-100-5530 POSTAGE/SHIPPING	708	450	450	0	207	307	100	450
2-100-5540 PHONE CHARGES	7,655	6,500	7,500	1,000	4,418	5,614	1,195	6,500
2-100-5542 CELLULAR PHONE CHARGES	874	800	800	0	274	700	426	800
2-100-5543 NETWORK CONNECTION	647	800	800	0	92	671	579	800
2-100-5550 PROFESSIONAL DUES	2,496	2,580	2,200	(380)	2,580	1,835	(745)	2,580
2-100-5552 TV/BOOKS/PERIODICALS/SUBSCR	1,000	1,000	900	(100)	917	659	(258)	900

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GOLF OPERATIONS EXPENSES (CONTINUED):									
2-100-5558	TRADESHOW EXPENSES	2,465	2,000	2,000	0	1,913	1,279	(634)	2,300
2-100-5560	VRD EMPLOYEE APPRECIATION	1,368	1,500	1,500	0	276	541	265	1,500
2-100-5630	GOLF COURSE LEASE	126,758	128,000	128,000	0	0	0	0	131,456
2-100-5710	INTEREST EXPENSE	0	0	0	0	0	0	0	0
2-100-5820	SM CAP/RADIO EQUIP	666	500	500	0	0	500	500	4,500
2-100-5990	DAILY OVER/UNDER	64	125	0	(125)	2,618	0	(2,618)	125
2-100-5999	MISC EXP	110	250	250	0	0	250	250	250
2-100-6410	COMPUTER SOFTWARE	625	0	0	0	0	0	0	0
	Total GOLF OPERATIONS EXPEN	653,925	655,441	659,657	4,216	431,222	452,396	21,175	645,400
FOOD & BEVERAGE:									
	SALARIES			0		0	0		35,000
	SALARIES-SEASONAL			0		0	0		58,000
	RETIREMENT			0		0	0		0
	FICA			0		0	0		5,766
	MEDICARE			0		0	0		1,349
	W.C. INS			0		0	0		1,860
	HEALTH INS			0		0	0		0
	LIFE/DISNILITY			0		0	0		0
	SKI / WELLNESS BENEFIT			0		0	0		0
	EXPENDIBLE SUPPLIES			0		0	0		6,000
	EQUIPMENT REPAIR			0		0	0		1,333
	EQUIP REPLACEMENT ALLOWANCE			0		0	0		5,000
	BUILDING MAINTENANCE			0		0	0		1,000
	OFFICE SUPPLIES			0		0	0		133
	ADVERTISING			0		0	0		133
	UNIFORMS			0		0	0		3,000
	LAUNDRY & LINEN			0		0	0		1,177
	CLEANING SUPPLIES			0		0	0		400
	LICENSES & PERMITS			0		0	0		3,000
	EMPLOYEE RELATIONS			0		0	0		100
	MARKETING			0		0	0		3,000
	CREDIT CARD FEES			0		0	0		1,935
	TELEPHONE			0		0	0		500
	TELEVISION			0		0	0		500
	TRASH			0		0	0		500
	CONTINGENCY			0		0	0		1,333
	Total F&B	0	0	0	0	0	0	0	131,018
	Total GOLF OPS & F&B	653,925	655,441	659,657	4,216	431,222	452,396	21,175	776,418

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GOLF MAINTENANCE EXPENSES:								
2-120-5000 SALARIES	186,125	186,037	186,037	0	140,483	140,306	(176)	189,699
2-120-5005 SALARIES- SEASONAL	175,552	161,500	187,700	26,200	137,579	164,508	26,929	189,000
2-120-5010 RETIREMENT	22,294	23,255	23,255	0	17,539	17,538	(1)	23,712
2-120-5020 F.I.C.A.	10,884	10,013	11,637	1,624	8,529	10,199	1,670	11,718
2-120-5022 MEDICARE	5,053	5,039	5,419	380	3,871	4,420	549	5,491
2-120-5040 HEALTH INS	52,987	56,697	54,197	(2,500)	42,000	40,106	(1,894)	62,950
2-120-5042 LIFE/DISNILITY	2,127	2,298	2,298	0	1,598	1,723	125	2,238
2-120-5050 SKI / WELLNESS BENEFIT	2,107	2,100	2,100	0	729	0	(729)	3,000
2-120-5060 EMPLOYEE BONUSES	0	0	0	0	0	0	0	0
2-120-5070 PROF DEVELOPMENT	180	1,300	1,300	0	45	181	136	1,300
2-120-5110 CONSULTANT FEES	0	0	0	0	0	0	0	0
2-120-5150 LICENSE PERMIT & FEES	37	150	150	0	37	149	112	150
2-120-5200 REP&MAINT/EXT BLD	107	1,490	200	(1,290)	1,390	200	(1,190)	500
2-120-5202 REP&MAINT/INT BLD	3,979	2,000	2,000	0	1,892	1,973	81	500
2-120-5220 REP & MAINT/EQUIP & MACH	0	0	0	0	0	0	0	0
2-120-5240 REP & MAINT/VEHICLES	485	1,000	2,000	1,000	169	2,000	1,831	1,000
2-120-5242 VEHICLE PARTS/SUPPLIES	50,485	52,000	47,000	(5,000)	49,397	44,818	(4,579)	47,000
2-120-5243 GOLF CART REPAIR/PARTS	0	0	0	0	0	0	0	0
2-120-5250 REP & MAINT/IRRIGATIONS	2,348	6,000	5,000	(1,000)	5,780	5,000	(780)	4,000
2-120-5252 REP & MAINT/CART PATHS	0	0	0	0	0	0	0	0
2-120-5254 REP & MAINT/BRIDGES	0	0	1,000	1,000	0	1,000	1,000	0
2-120-5258 REP & MAINT/DRIVING RANGE	0	38	0	(38)	38	0	(38)	0
2-120-5260 SOIL TESTING	1,620	1,620	1,620	0	1,620	1,620	0	1,620
2-120-5300 OPERATING SUPPLIES	4,463	4,750	4,750	0	3,950	4,633	683	4,750
2-120-5305 SHOP SUPPLIES	680	750	750	0	657	604	(53)	750
2-120-5306 SHOP SAFETY SUPPLIES	137	500	500	0	164	500	336	500
2-120-5310 OFFICE SUPPLIES	660	650	650	0	174	650	476	650
2-120-5312 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0
2-120-5314 OFFICE FURNITURE & FIXTURES	0	500	500	0	0	500	500	500
2-120-5320 JANITORIAL SUPPLIES	523	900	750	(150)	835	14	(822)	900
2-120-5340 COMPUTER SUPPLIES	0	0	0	0	0	0	0	0
2-120-5360 UNIFORMS	2,808	3,000	3,000	0	2,808	3,000	192	3,000
2-120-5370 LANDSCAPING SUPPLIES	3,758	4,250	4,250	0	3,980	4,250	270	4,250
2-120-5372 SOIL, SAND & PEAT	8,062	13,300	13,300	0	10,029	13,300	3,271	13,300
2-120-5373 SOD AND SEED	19,808	25,110	19,500	(5,610)	25,110	19,500	(5,610)	15,500
2-120-5374 HORTICULTURAL SUPPLIES/ TREE R	0	0	0	0	0	0	0	0
2-120-5376 FUEL	42,981	46,000	46,000	0	36,227	37,825	1,598	46,000
2-120-5378 SMALL EQUIP/TOOLS	1,853	1,500	2,500	1,000	1,118	2,500	1,382	1,500
2-120-5380 CHEMICAL SUPPLIES	63,913	62,000	64,000	2,000	42,278	44,945	2,667	62,000
2-120-5382 SIGNS	687	680	680	0	172	680	508	500
2-120-5400 UTILITIES/GAS	2,859	3,000	3,000	0	2,487	2,390	(97)	3,000
2-120-5402 UTIL/WATER & SEWER	4,315	4,725	4,725	0	2,922	3,573	652	4,725
2-120-5404 UTIL/ELECTR	28,725	27,582	27,582	0	22,053	19,720	(2,333)	27,582
2-120-5406 UTILITY LOCATES	287	300	200	(100)	216	135	(81)	300
2-120-5420 W.C. INS	4,607	4,771	3,958	(813)	4,771	3,958	(813)	4,552
2-120-5430 ADVERTISING	189	268	0	(268)	268	0	(268)	268
2-120-5432 PRINTING	0	0	0	0	0	0	0	0
2-120-5452 MEALS	1,001	900	850	(50)	859	766	(93)	850
2-120-5456 TRAVEL EXP	2,234	700	2,000	1,300	0	2,000	2,000	2,000
2-120-5465 LATE FEES/ FINANCE CHARGES	0	0	0	0	0	0	0	0
2-120-5480 FIRE ALARM FEES	465	500	500	0	353	375	22	500
2-120-5482 TRASH REMOVAL	1,659	1,750	2,250	500	1,304	1,708	404	1,750
2-120-5500 CON LABOR	8,219	7,500	7,500	0	3,274	4,134	860	4,500
2-120-5504 PEST CONTROL CONTRACTOR FEES	18,805	18,799	18,800	1	18,799	18,175	(624)	18,799

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GOLF MAINTENANCE EXPENSES (CONTINUED):									
2-120-5505	ARBORIST CONTRACTOR FEES	200	0	0	0	0	0	0	
2-120-5508	HOUSING RENTAL FEES	4,810	0	0	0	0	0	0	
2-120-5530	POSTAGE/SHIPPING	13	25	25	0	25	25	25	
2-120-5540	PHONE CHARGES	2,382	2,000	2,500	500	1,461	1,866	406	
2-120-5542	CELLULAR PHONE CHARGES	2,868	2,400	2,400	0	1,604	1,929	325	
2-120-5543	NETWORK CONNECTION	620	750	750	0	92	624	532	
2-120-5550	PROFESSIONAL DUES	1,400	1,200	1,200	0	910	917	7	
2-120-5552	BOOKS/PERIODICALS/SUBSCR	0	300	300	0	195	229	34	
2-120-5610	EQUIPMENT RENTAL	2,068	2,000	3,000	1,000	810	645	(165)	
2-120-5800	SM CAP /EQUIP & MACH	0	0	0	0	0	0	0	
2-120-5820	SM CAP/RADIO EQUIP	5,204	1,000	1,000	0	0	869	869	
2-120-5999	GOLF MAINT MISC EXPENSE	0	0	0	0	0	0	0	
	Total GOLF MAINTENANCE EXPE	759,636	756,897	776,583	19,686	602,575	632,681	30,106	776,479
	GOLF NET INCOME	(66,074)	(149,538)	(126,990)	(22,548)	220,874	201,623	19,252	(266,829)

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TENNIS REVENUE:								
2-201-4100	10,154	10,000	10,000	0	9,920	10,000	(80)	9,000
2-201-4210	455	600	500	100	590	500	90	500
2-201-4130	153	200	115	85	185	115	70	115
2-201-4440	11,647	11,750	11,750	0	11,647	11,770	(123)	11,750
2-201-4442	0	0	0	0	0	0	0	0
2-201-4450	6,725	6,808	6,500	308	6,808	6,258	550	6,500
Total REVENUE	29,133	29,358	28,865	493	29,150	28,644	506	27,865
SR TENNIS TRNY REVENUE:								
2-222-4340	3,240	3,000	3,250	(250)	2,564	3,250	(687)	3,250
2-220-4340	0	0	0	0	0	0	0	0
2-222-4550	1,500	1,500	1,500	0	1,500	1,500	0	1,500
Total REVENUE	4,740	4,500	4,750	(250)	4,064	4,750	(687)	4,750
TENNIS LEAGUES REVENUE:								
2-230-4330	3,346	3,350	3,350	0	3,080	3,350	(270)	3,350
TENNIS OPERATIONS REVENUE:								
2-200-1618	0	0	0	0	0	0	0	0
2-200-4100	0	0	0	0	0	0	0	0
2-200-4330	0	0	0	0	0	0	0	0
2-200-4365	0	0	0	0	(97)	0	(97)	0
2-200-4440	0	0	0	0	0	0	0	0
2-200-4450	0	775	0	775	775	0	775	2,000
2-200-4495	0	55	0	55	55	0	55	0
Total REVENUE	0	830	0	830	733	0	733	2,000
TOTAL TENNIS REVENUE	37,219	38,038	36,965	1,073	37,026	36,744	283	37,965

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SR TENNIS TRNY EXPENSES:									
2-222-5300	OPERATING SUPPLIES	449	515	500	(15)	515	500	(15)	500
2-222-5302	FOOD SUPPLIES	1,095	1,000	1,000	0	796	1,000	204	1,000
2-222-5362	T-SHIRTS	1,226	1,225	1,225	0	1,081	1,225	144	1,225
2-222-5364	PRIZES/AWARDS	800	800	800	0	800	800	0	800
	Total EXPENSES	3,570	3,540	3,525	(15)	3,191	3,525	334	3,525
TENNIS OPERATIONS EXPENSES:									
2-200-5000	SALARIES	0	0	0	0	0	0	0	0
2-200-5005	SALARIES- SEASONAL	46,702	47,500	44,500	(3,000)	45,167	42,228	(2,938)	42,500
2-200-5020	FICA	4,052	4,695	4,009	(686)	4,483	3,868	(614)	3,885
2-200-5022	MEDICARE	948	1,064	920	(144)	1,048	887	(161)	891
2-200-5200	REP&MAINT/EXT BLD	0	0	0	0	0	0	0	0
2-200-5201	REP & MAINT COURTS	994	1,100	1,000	(100)	1,098	1,000	(98)	1,000
2-200-5202	REP & MAINT/INT BLD	0	0	0	0	0	0	0	0
2-200-5204	COURT RESURFACING CONTRACT L	0	0	0	0	0	0	0	0
2-200-5206	COURT RESURFACING/MATERIAL	7,247	7,900	7,500	(400)	7,900	7,500	(400)	500
2-200-5300	OPERATING SUPPLIES	1,007	1,250	1,250	0	783	1,157	374	2,000
2-200-5302	FOOD SUPPLIES	0	0	0	0	0	0	0	0
2-200-5310	OFFICE SUPPLIES	11	50	25	(25)	0	25	25	25
2-200-5312	OFFICE EQUIPMENT	0	70	0	(70)	0	0	0	0
2-200-5320	JANITORIAL SUPPLIES	0	0	0	0	0	0	0	0
2-200-5330	JANITORIAL SUPPLIES	0	125	0	(125)	60	0	(60)	125
2-200-5354	CGS/RETAIL	7,542	8,500	7,500	(1,000)	8,143	7,532	(611)	7,500
2-200-5388	STRINGING CONTRACT LABOR	0	0	0	0	0	0	0	0
2-200-5400	UTILITIES/GAS	0	0	0	0	0	0	0	0
2-200-5402	UTIL/WATER & SEWER	1,082	1,050	1,050	0	663	818	155	1,050
2-200-5404	UTIL/ELECTR	1,957	0	2,500	2,500	0	1,977	1,977	0
2-200-5420	W.C. INS	909	1,047	1,000	(47)	1,047	1,000	(47)	1,204
2-200-5430	ADVERTISING	384	500	500	0	414	500	86	500
2-200-5432	PRINTING	0	0	0	0	0	0	0	0
2-200-5456	TRAVEL	0	0	0	0	0	0	0	0
2-200-5470	BANK FEES	2,057	2,250	2,000	(250)	2,204	1,869	(335)	2,000
2-200-5480	FIRE ALARM FEES	465	500	500	0	469	375	(94)	500
2-200-5500	TENNIS CONTRACT LABOR	0	0	0	0	(15)	0	15	0
2-200-5504	CLEANING SERVICES	0	0	0	0	0	0	0	0
2-200-5530	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
2-200-5540	PHONE CHARGES	0	0	0	0	0	0	0	0
2-200-5550	PROFESSIONAL DUES	184	184	184	0	154	184	30	184
2-200-5600	PAID PARKING (TOV)	652	0	0	0	0	0	0	0
	Total EXPENSES	76,194	77,785	74,438	(3,347)	73,618	70,920	(2,698)	63,864
	TOTAL TENNIS EXPENSES	79,764	81,325	77,963	(3,362)	76,809	74,445	(2,364)	67,389
	TENNIS NET INCOME (EXPENSE)	(42,545)	(43,287)	(40,998)	(2,289)	(39,783)	(37,702)	(2,081)	(29,424)

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DOBSON MISC REVENUE:									
2-301-4120	VENDING SALES	4,911	0	0	0	670	0	670	0
2-301-4150	CONCESSION REV	8,332	0	0	0	0	0	0	0
2-301-4160	VIDEO GAMES REV	0	0	0	0	0	0	0	0
2-301-4240	LOCKER RENTAL FEES	0	0	0	0	0	0	0	0
2-301-4250	SKATE RENTAL	5,101	5,000	5,000	0	3,546	3,620	(74)	4,500
2-301-4260	RINK RENTAL	68,358	68,000	63,500	4,500	62,990	57,892	5,098	68,000
2-301-4262	SHORT TERM RINK RENTAL	0	0	0	0	0	0	0	0
2-301-4400	PUBLIC SKATING FEES	14,174	14,000	14,000	0	8,658	10,949	(2,291)	12,000
2-301-4450	PASS SALES	0	0	0	0	0	0	0	0
2-301-4500	FEES FOR SERVICES	150	200	200	0	145	120	25	200
2-301-4510	SKATE SHARPENING	6,346	6,500	6,500	0	4,456	4,351	105	6,500
2-301-4520	ZAMBONI BLADE SHARPENING	0	250	250	0	0	167	(167)	250
	Total REVENUE	107,372	93,950	89,450	4,500	80,465	77,100	3,366	91,450
SPEC EVENT REVENUE:									
2-330-4001	CONCERTS AND EVENTS	39,202	26,000	36,000	(10,000)	21,536	22,703	(1,167)	26,600
	Total REVENUE	39,202	26,000	36,000	(10,000)	21,536	22,703	(1,167)	26,600
CONCESSIONS- PROGRAMMING									
2-235-4001	FOOD & NON-ALCOHOLIC BEV	7,707	13,000	10,000	3,000	9,759	7,273	2,486	18,000
2-235-4100	RETAIL	0	0	0	0	0	0	0	0
2-235-4027	VENDING- FOOD, BEV, & RETAIL	0	5,000	15,000	(10,000)	4,799	10,909	(6,110)	25,000
2-235-4010	LIQUOR (SPIRITS)	0	250	0	250	52	0	52	250
2-235-4015	BEER	19,796	35,000	12,000	23,000	30,046	8,727	21,319	37,000
2-235-4020	WINE	1,661	2,000	500	1,500	1,494	364	1,130	2,500
	Total REVENUE	29,163	55,250	37,500	17,750	46,149	27,273	18,876	82,750
CONCESSIONS- EVENTS									
2-236-4001	FOOD & NON-ALCOHOLIC BEV	0	8,000	0	8,000	7,831	0	7,831	2,000
2-236-4100	RETAIL	0	0	0	0	0	0	0	0
2-236-4010	LIQUOR (SPIRITS)	0	14,000	16,000	(2,000)	11,442	12,750	(1,308)	18,000
2-236-4015	BEER	9,135	14,000	16,000	(2,000)	10,983	12,750	(1,767)	18,000
2-236-4020	WINE	0	3,750	0	3,750	3,630	0	3,630	3,750
2-236-4027	LESS REVENUE SHARING	0	(5,000)	(5,000)	0	(3,624)	(3,984)	360	(5,000)
2-236-4028	SERVICE CHARGES	0	2,000	0	2,000	1,618	0	1,618	2,000
	Total REVENUE	9,135	36,750	27,000	9,750	31,879	21,516	10,364	38,750

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HOCKEY REVENUE:									
2-340-4600	VAIL JR. HOCKEY	51,224	47,000	47,000	0	21,975	20,954	1,021	47,000
2-340-4601	BMHS HOCKEY	6,300	8,000	7,000	1,000	7,831	7,000	831	7,800
2-340-4603	ADULT HOCKEY	96,189	96,000	102,000	(6,000)	76,405	84,222	(7,818)	96,000
2-340-4605	LADIES HOCKEY	0	0	0	0	0	0	0	0
2-340-4607	DROP-IN	11,697	10,000	10,000	0	8,516	8,571	(55)	10,000
2-340-4608	ADULT BROOMBALL	0	0	0	0	0	0	0	0
	Total REVENUE	165,410	161,000	166,000	(5,000)	114,727	120,747	(6,020)	160,800
BOB JOHNSON HOCKEY CAMP REVENUE:									
2-342-4310	REGISTRATION FEES	57,565	49,000	40,000	9,000	49,000	39,896	9,104	49,000
FIGURE SKATING REVENUE:									
2-350-4611	SKATING CLUB OF VAIL	54,646	64,500	55,500	9,000	43,649	36,162	7,487	61,000
SMR SKATE SCH REVENUE:									
2-352-4310	REGISTRATION FEES	13,337	4,705	13,337	(8,632)	4,705	13,337	(8,632)	4,705
LRN TO SKATE REVENUE:									
2-360-4360	LESSONS/CLASSES	22,915	24,000	24,000	0	14,115	18,866	(4,751)	19,000
2-360-4370	VRD MITE/MINI/SQUIRT	19,720	18,500	18,500	0	11,915	10,174	1,741	18,500
2-361-4360	LEARN TO PLAY HOCKEY	0	0	0	0	0	0	0	0
	Total REVENUE	42,635	42,500	42,500	0	26,030	29,040	(3,010)	37,500
RINKBOARD ADVERT REVENUE:									
2-364-4550	CORP SPONSOR REV	1,500	7,000	7,000	0	0	7,000	(7,000)	7,000
2-364-4570	RINKBOARD SALES	13,690	14,000	12,500	1,500	14,000	12,500	1,500	14,000
	Total REVENUE	15,190	21,000	19,500	1,500	14,000	19,500	(5,500)	21,000
SKATING PRO SHOP REVENUE:									
2-370-4100	RETAIL SALES	2,753	2,000	2,000	0	1,674	1,153	521	2,000
	TOTAL REVENUE	536,408	556,655	528,787	27,868	433,814	408,426	25,388	575,555

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DOBSON MAINTANANCE EXPENSES:								
2-320-5200	622	1,000	1,000	0	582	1,000	418	1,000
2-320-5202	15,673	12,000	12,000	0	9,537	11,288	1,750	12,000
2-320-5220	11,275	9,000	9,000	0	8,436	7,201	(1,234)	9,000
2-320-5242	0	0	0	0	0	0	0	0
2-320-5300	1,473	2,000	750	(1,250)	1,787	389	(1,398)	1,500
2-320-5320	6,124	5,000	5,000	0	3,393	4,063	671	5,000
2-320-5360	0	0	0	0	0	0	0	0
2-320-5378	356	1,500	1,500	0	30	1,500	1,470	1,500
2-320-5400	31,628	45,000	25,000	(20,000)	33,847	16,399	(17,448)	45,000
2-320-5402	14,271	14,000	14,000	0	9,022	10,068	1,046	14,000
2-320-5404	82,061	95,000	84,000	(11,000)	67,216	59,798	(7,419)	95,000
2-320-5482	2,620	3,000	3,000	0	2,086	2,266	180	3,000
2-320-5500	1,031	1,600	1,600	0	353	1,419	1,066	1,600
2-320-5508	1,560	1,600	1,600	0	390	1,200	810	1,600
2-364-5388	0	1,123	0	(1,123)	1,123	0	(1,123)	1,123
Total EXPENSES	168,694	191,823	158,450	(33,373)	137,802	116,591	(21,211)	191,323
SPEC EVENT EXPENSES:								
2-330-5000	0	0	0	0	0	0	0	0
2-330-5005	3,288	4,800	4,800	0	3,025	3,559	534	4,000
2-330-5020	78	298	298	0	54	262	208	248
2-330-5022	24	70	70	0	13	63	51	58
2-330-5334	989	0	0	0	0	0	0	0
2-330-5997	0	0	0	0	0	0	0	0
2-332-5300	0	0	0	0	0	0	0	0
2-341-5454	0	0	0	0	0	0	0	0
Total EXPENSES	4,379	5,167	5,167	0	3,092	3,885	793	4,306
ADULT HOCKEY EXPENSES:								
2-340-5005	7,444	6,000	8,000	2,000	4,840	7,031	2,191	6,000
2-340-5020	37	372	496	124	0	496	496	372
2-340-5022	49	87	116	29	0	116	116	87
2-340-5300	464	2,000	2,000	0	109	2,000	1,891	1,000
2-340-5500	20,229	20,000	18,000	(2,000)	17,075	13,752	(3,323)	20,000
Total EXPENSES	28,222	28,459	28,612	153	22,024	23,395	1,371	27,459
BOB JOHNSON HOCKEY EXPENSES:								
2-342-5432	2,637	2,951	2,637	(314)	2,951	2,637	(314)	2,300
2-342-5454	3,500	3,500	3,500	0	3,500	3,500	0	3,500
2-342-5500	29,782	25,130	20,000	(5,130)	25,130	20,000	(5,130)	25,000
Total EXPENSES	35,919	31,581	26,137	(5,444)	31,581	26,137	(5,444)	30,800
FIGURE SKATING EXPENSES:								
2-350-5000	0	0	0	0	0	0	0	0
2-350-5005	3,017	0	0	0	0	0	0	0
2-350-5020	187	0	0	0	0	0	0	0
2-350-5022	44	0	0	0	0	0	0	0
2-350-5500	0	0	0	0	0	0	0	0
Total EXPENSES	3,247	0	0	0	0	0	0	0
SMR SKATE SCH EXPENSES:								
2-352-5430	0	0	0	0	0	0	0	0
2-352-5432	0	0	0	0	0	0	0	0
2-352-5454	0	0	0	0	0	0	0	0
2-352-5500	0	0	0	0	0	0	0	0
Total EXPENSES	0	0	0	0	0	0	0	0

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LRN TO SKATE EXPENSES:								
2-360-5000	0	0	0	0	0	0	0	0
2-360-5005	9,013	10,000	7,500	(2,500)	6,935	5,411	(1,524)	10,000
2-360-5020	270	620	465	(155)	0	465	465	620
2-360-5022	63	145	109	(36)	0	109	109	145
2-360-5300	571	1,000	1,000	0	108	688	580	1,000
2-360-5432	0	0	0	0	0	0	0	0
2-360-5500	0	0	0	0	0	0	0	0
2-360-5650	645	500	500	0	326	384	58	1,000
2-361-5300	500	500	500	0	0	500	500	0
Total EXPENSES	11,062	12,765	10,074	(2,691)	7,369	7,557	188	12,765
MENS HOCKEY EXPENSES:								
2-362-5300	0	0	0	0	0	0	0	0
2-362-5500	0	0	0	0	0	0	0	0
Total EXPENSES	0	0	0	0	0	0	0	0

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DOBSON OVERHEAD EXPENSES:								
2-300-5000 SALARIES	126,011	128,250	131,358	3,108	97,254	100,276	3,022	137,807
2-300-5005 SALARIES- SEASONAL	71,226	76,456	76,456	0	52,958	57,066	4,108	76,456
2-300-5010 RETIREMENT	15,213	16,031	16,420	389	12,030	12,534	505	17,226
2-300-5020 F.I.C.A.	4,544	4,740	4,740	0	3,376	3,538	162	4,740
2-300-5022 MEDICARE	2,809	2,968	3,013	45	2,157	2,281	124	3,107
2-300-5040 HEALTH INS	42,454	38,000	44,128	6,128	27,455	32,654	5,199	46,355
2-300-5042 LIFE/DISNILITY	1,563	1,774	1,774	0	1,077	1,330	254	1,725
2-300-5050 SKI / WELLNESS BENEFIT	2,776	4,200	4,200	0	0	0	0	4,500
2-300-5070 PROFESSIONAL DEVELOPMENT	4,262	5,000	4,500	(500)	4,594	4,500	(94)	5,000
2-300-5300 OPERATING SUPPLIES	0	0	0	0	0	0	0	0
2-300-5310 OFFICE SUPPLIES	0	0	0	0	0	0	0	0
2-300-5360 UNIFORMS	145	1,000	1,000	0	95	328	233	1,000
2-300-5420 W.C. INS	5,305	6,502	4,935	(1,567)	6,502	4,935	(1,567)	6,532
2-300-5430 ADVERTISING	4,745	5,000	5,000	0	1,679	3,602	1,923	5,000
2-300-5432 PRINTING	0	0	0	0	0	0	0	0
2-300-5452 MEALS	227	300	300	0	147	300	153	300
2-300-5470 BANK FEES	0	0	0	0	0	0	0	0
2-300-5542 CELLULAR PHONE CHARGES	0	0	0	0	0	0	0	0
2-300-5550 PROFESSIONAL DUES	0	0	0	0	0	0	0	0
2-300-5554 LICENSE/PERMIT FEES	364	0	0	0	0	0	0	0
2-300-5560 EMPLOYEE APPRECIATION	63	1,000	1,000	0	353	1,000	647	1,000
2-310-5210 REP & MAINT/COPIER	0	0	0	0	0	0	0	0
2-310-5212 REP&MAINT/COMPUTERS	0	0	0	0	0	0	0	0
2-310-5230 INSTALL & REP/PHONES	0	100	100	0	0	67	67	100
2-310-5300 OPERATING SUPPLIES	2,293	1,700	1,700	0	1,172	860	(311)	1,700
2-310-5312 OFFICE EQUIPMENT	376	400	400	0	0	400	400	400
2-310-5318 COPIER SUPPLIES	0	0	0	0	0	0	0	0
2-310-5342 COMPUTER HW- NON CAP	0	0	0	0	0	0	0	0
2-310-5470 BANK FEES	7,427	6,500	6,500	0	5,793	4,921	(872)	6,500
2-310-5530 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
2-310-5540 PHONE CHARGES	4,846	4,750	4,750	0	2,748	3,549	802	4,750
2-310-5543 NETWORK CONNECTION	1,126	1,000	1,000	0	639	811	172	1,000
2-310-5554 LICENSE/PERMIT FEES	3,940	4,248	4,061	(187)	4,248	4,045	(203)	4,248
2-370-5354 PRO SHOP- CGS/RETAIL	2,177	1,600	1,600	0	462	1,176	714	1,600
2-370-5420 PRO SHOP- RENTAL SKATE PURCHA	0	2,000	2,000	0	0	1,470	1,470	2,000
Total EXPENSES	303,892	313,520	320,935	7,415	224,739	241,645	16,906	333,045

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CONCESSIONS COSTS OF SALES:									
2-235-5354	CGS- FOOD	3,668	14,300	11,925	(2,375)	12,503	8,673	(3,830)	22,500
2-235-5358	CGS- SPOILED PRODUCT	0	500	500	0	0	364	364	500
2-235-5359	CGS-NON ALCOHOLIC BEVERAGE	(0)			0	0	0	(0)	
2-235-5352	CGS-RETAIL		0	0	0	0	0	0	0
2-235-5361	CGS-VENDING	-		0	0	0	0	0	
2-235-5355	CGS-LIQUOR	1,726	4,275	7,200	2,925	3,482	5,236	1,755	5,475
2-235-5356	CGS-BEER	7,478	14,700	12,600	(2,100)	13,172	9,164	(4,008)	16,500
2-235-5357	CGS-WINE	2,228	1,725	200	(1,525)	851	145	(706)	1,875
	Total EXPENSES	15,099	35,500	32,425	(3,075)	30,008	23,582	(6,426)	46,850
CONCESSIONS EXPENSES:									
2-235-5005	SALARIES-SEASONAL	4,965	15,000	6,398	(8,602)	10,892	4,653	(6,239)	15,000
2-235-5020	FICA	156	930	397	(533)	715	288	(427)	930
2-235-5022	MEDICARE	56	218	93	(125)	182	67	(114)	218
2-235-5420	W.C. INS	0	0	128	128	0	128	128	300
2-235-5300	OPERATING/ EXPENDIBLE SUPPLIES	1,948	1,000	1,000	0	892	727	(165)	1,000
2-235-5353	PAPER SUPPLIES	3,996	1,000	500	(500)	0	364	364	1,000
2-235-5378	EQUIPMENT ALLOWANCE	525	2,050	250	(1,800)	2,028	182	(1,846)	2,050
2-235-5202	REP & MAINT- BUILDING INTERIOR	169	250	250	0	0	182	182	250
2-235-5310	OFFICE SUPPLIES	0	0	0	0	0	0	0	0
2-235-5430	ADVERTISING	0	0	0	0	0	0	0	0
2-235-5360	UNIFORMS	0	0	0	0	0	0	0	0
2-235-5700	LAUNDRY & LINEN	0	0	0	0	0	0	0	0
2-235-5320	CLEANING SUPPLIES	51	100	100	0	0	73	73	100
2-235-5554	LICENSES & PERMITS	3,851	2,000	3,275	1,275	1,005	2,382	1,377	2,000
2-235-5560	EMPLOYEE RELATIONS	560	600	600	0	161	436	275	600
2-235-5470	CREDIT CARD FEES	0	0	0	0	0	0	0	0
2-235-5999	CONTINGENCY	0	0	0	0	0	0	0	0
	Total EXPENSES	16,277	23,148	12,990	(10,157)	15,876	9,482	(6,393)	23,448
COST OF GOODS SOLD %'S									
	FOOD, NON-ALCOHOLIC & RETAIL	48%	55%	50%		56%			50%
	LIQUOR		30%	45%		30%			30%
	BEER	37%	30%	45%		32%			30%
	WINE		30%	40%		17%			30%
	TOTAL	39%	39%	50%		38%			39%
	NET PROFIT (LOSS) CONCESSIONS	6,923	33,353	19,085	14,268	32,145	15,724	16,421	
	TOTAL EXPENSES	586,792	641,962	594,790	(47,172)	472,490	452,274	(20,216)	669,996
	DOBSON NET INCOME (EXPENSE)	(50,384)	(85,307)	(66,003)	(19,304)	(38,675)	(43,848)	5,173	(94,441)

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ENTERPRISE FUND OTHER REVENUE								
Assessed Value- Per County		974,087,640	974,087,640					956,852,884
Less TIFF Valuation		(71,856,380)	(71,856,380)					(71,325,280)
Less Allowance For Protests		0	(41,000,000)					(1,125,000)
NET VALUE USED FOR BUDGET		902,231,260	861,231,260					884,402,604
MILL LEVY RATE		0.334	0.334					0.290
PROPERTY TAXES, NET		301,345	287,651					256,477
2-960-4700 PROPERTY TAXES	282,633	301,345	301,345	0	295,504	298,243	(2,739)	256,803
2-960-4730 LESS ABATEMENTS		(3,239)	(13,694)	10,455	(389)	(13,694)	13,305	(2,653)
2-960-4710 PENALTIES AND INTEREST	541	250	250	0	231	178	53	250
2-960-4720 SPECIFIC OWNERSHIP TAXES	12,493	14,163	12,807	1,356	9,971	8,434	1,537	12,070
Total REVENUE	295,667	312,520	300,708	11,812	305,317	293,161	12,156	266,470
TAXES EXPENSES:								
2-960-5472 TREASURERS FEES	8,497	9,040	9,040	0	8,865	8,947	82	7,704
Total EXPENSES	8,497	9,040	9,040	0	8,865	8,947	82	7,704
MISC ENTERPRISE REVENUE:								
2-962-4750 LOTTERY REVENUE	29,584	28,000	28,000	0	20,204	21,181	(978)	28,000
2-970-4910 INT INC DOB BOND MM FUND	2,280	1,500	1,500	0	1,140	1,500	(360)	1,500
2-970-4912 EARNINGS ON DOB INVESTMENT	0	0	0	0	0	0	0	0
2-970-4913 INT INC CART LEASE CASH ACCNT	0	0	0	0	0	0	0	0
2-970-4999 MISC REV	0	0	0	0	0	0	0	0
Total Misc Ent Revenue	31,864	29,500	29,500	0	21,343	22,681	(1,338)	29,500
TRANSFER FR GF REVENUE:								
2-980-4960 TRANS FROM GENERAL FUND	404,191	1,848,831	2,018,375	(169,545)	0	0	0	1,231,547
2-980-5962 GF ADVANCE (REPAYMENT OF)	(4,191)	(18,831)	(8,375)	(10,455)	0	0	0	18,453
Total TRANSFERS	400,000	1,830,000	2,010,000	(180,000)	0	0	0	1,250,000

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BANQUET ROOM REVENUE:								
ALCOHOL SALES								
GRATUITY CHARGES								
ROOM RENTAL								
LAWN RENTAL								
ONLY OPEN PARTIAL YEAR								
Total BANQUET REVENUE	0	0	0	0	0	0	0	0
BANQUET RM COST OF SALES								
CGS- BEVERAGE				0				
SPOILED PRODUCTS				0				
ONLY OPEN PARTIAL YEAR								
Total F&B COST OF GOODS	0	0	0	0	0	0	0	0
NET INC- BANQUET RM	0	0	0	0	0	0	0	0
BANQUET RM EXPENSES								
SALARIES								
SALARIES-SEASONAL								
RETIREMENT								
FICA								
MEDICARE								
W.C. INS								
HEALTH INS								
LIFE/DISNILITY								
SKI / WELLNESS BENEFIT								
EXPENDIBLE SUPPLIES								
EQUIPMENT REPAIR								
EQUIP REPLACEMENT ALLOWANCE								
BUILDING REPAIRS ALLOWANCE								
OFFICE SUPPLIES								
ADVERTISING								
UNIFORMS								
LAUNDRY & LINEN								
CLEANING SUPPLIES								
LICENSES & PERMITS								
EMPLOYEE RELATIONS								
MARKETING								
CREDIT CARD FEES								
CLEANING SERVICES								
WATER & SEWER								
TELEPHONE								
TELEVISION								
TRASH								
CONTINGENCY								
ONLY OPEN PARTIAL YEAR								
Total F&B	0	0	0	0	0	0	0	0
BANQUET ROOM, NET	0	0	0	0	0	0	0	0

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		2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget
ENTERPRISE FUND CAPITAL AND DEBT SVC									
DEBT SERVICE EXPENSES:									
GOLF COURSE									
2-100-5622	GOLF CART LEASE PRINCIPAL	0			0	0	0	0	
2-100-5623	GOLF CART LEASE INTEREST	0			0	0	0	0	
2-120-5406	WEATHER STATION- PRINCIPAL				0	0	0	0	
2-120-5407	WEATHER STATION- IMPUTED INTERES	0			0	0	0	0	
2-120-5622	GOLF EQUIP LEASE-PRIN	0			0	0	0	0	
2-120-5623	GOLF EQUIP LEASE- INT	0			0	0	0	0	
2-120-5624	TOV IRRIGATION LOAN- PRINCIPAL	0			0	0	0	0	
2-120-5625	TOV IRRIGATION LOAN- INTEREST	0			0	0	0	0	
	Total EXPENSES	0	0	0	0	0	0	0	0
DOBSON									
2-950-5930	BONDS- PRINCIPAL	190,000	200,000	200,000	0	200,000	200,000	0	205,000
2-950-5940	BONDS- INTEREST	87,943	78,776	78,776	0	78,775	78,776	1	68,645
2-950-5942	PAYING AGENT FEE	500	500	500	0	0	0	0	500
2-950-5932	TOV- DOBSON- PRINCIPAL	5,101	5,202	5,202	0	5,203	5,202	(1)	0
2-950-5933	TOV- DOBSON- IMPUTED INTEREST	206	104	104	0	104	104	0	0
	COST OF ISSUANCE								
	Total EXPENSES	283,749	284,582	284,582	0	284,082	284,082	(0)	274,145
	Total DEBT SERVICE	283,749	284,582	284,582	0	284,082	284,082	(0)	274,145
GOLF COURSE FINANCING & DONATIONS									
2-101-4900	LEASE-PURCHASE FINANCING PROCEEDS				0		0	0	
2-101-4900	TOV IRRIGATION LOAN PROCEEDS	0			0	0	0	0	
	BOND PROCEEDS								
	CLUBHOUSE COP PROCEEDS				0		0	0	
2-970-4915	DONATIONS	0			0	0	0	0	
2-970-4920	SALE OF FIXED ASSETS	0			0	0	0	0	
	Total GC FINANCING / DONATIONS	0	0	0	0	0	0	0	0

VAIL RECREATION DISTRICT
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	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget	
CAPITAL EXPENDITURES									
GOLF COURSE									
2-100-6414	GOLF CARTS	3,350	15,000	22,500	7,500	13,493	22,500	9,007	23,200
2-100-5472	GOLF CART LEASE FEES	0			0	0	0	0	
2-100-6300	MINOR EQUIPMENT	9,634	8,000	8,000	0	0	8,000	8,000	5,000
2-120-6310	CAP OUT/VEHICLES	0			0	0	0	0	
2-120-6300	GOLF MAINT EQUIPMENT	80,921	75,000	53,000	(22,000)	53,403	53,000	(403)	86,500
2-120-6302	TEES & GREENS	0	20,022	20,333	311	20,022	20,333	311	20,333
	BUNKERS				0		0	0	
2-100-6412	DRIVING RANGE IMPROVEMENTS	13,394			0	0	0	0	
2-100-6400	COMPUTER HARDWARE	5,277	2,107	2,155	48	2,107	2,155	48	1,185
2-100-6420	LIFE SAFETY CAPITAL	0			0	0	0	0	
2-120-6400	COMPUTER HARDWARE	0	0	0	0	0	0	0	2,530
2-100-6500	ADA REQUIREMENTS & UPGRADES	0			0	0	0	0	
2-100-6514	TEACHING EQUIPMENT	0			0	0	0	0	
2-320-6160	SPRINKLER HEADS								
2-100-6515	ECONOMIC IMPACT SYUDY	0			0	0	0	0	
2-100-6416	CART BARN ROOF REPAIRS				0	0	0	0	
2-100-5626	RESTAURANT EQUIPMENT	0			0	0	0	0	
2-120-6110	MASTER PLAN/ SPECIAL PROJECTS		5,000	72,500	67,500	3,973	36,250	32,277	20,000
2-120-6115	CREEK RESTORATION	3,540			0	0	0	0	
2-100-7001	D1-Clubhouse - Structure	0	0	1,154,250	1,154,250	0	0	0	1,154,250
2-100-7002	D2-Clubhouse - Grease Traps	0	0	0	0	0	0	0	0
2-100-7003	D3-Clubhouse - Sand/Oil Interceptor	0	0	0	0	0	0	0	0
2-100-7004	D4-Clubhouse- Exterior Siding/Stucco	0			0	0	0	0	
2-100-7005	D5-Clubhouse- Wood Trim	0			0	0	0	0	
2-100-7006	D6-Clubhouse - Windows	0			0	0	0	0	
2-100-7007	D7-Clubhouse - Exterior Doors	0			0	0	0	0	
2-100-7008	D8-Clubhouse - Low Slope Roofing	0			0	0	0	0	
2-100-7009	D9-Golf Cart Storage Walls and Ceilings	0	0	0	0	0	0	0	0
2-100-7010	D10-Golf Cart Storage Floor	0	0	0	0	0	0	0	0
2-100-7011	D11-Clubhouse Interior Walls and Ceilings	0	0	0	0	0	0	0	0
2-100-7012	D12-Clubhouse Flooring	0	0	0	0	0	0	0	0
2-100-7013	D13-Clubhouse Interior Doors	0			0	0	0	0	
2-100-7014	D14-Clubhouse Interior Furnishings	0	0	0	0	0	0	0	0
2-100-7015	D15-Clubhouse Kitchen	0	0	5,000	5,000	0	5,000	5,000	35,000
2-100-7016	D16-Clubhouse Locker Rooms	0	0	0	0	0	0	0	0
2-100-7017	D17-Clubhouse - Extinguishers & Alarms	0	0	0	0	0	0	0	0
2-100-7018	D18-Clubhouse - Plumbing	0	0	0	0	0	0	0	0
2-100-7019	D19-Clubhouse Exterior Furniture	0	0	0	0	0	0	0	0
2-100-7020	D20-Clubhouse Boiler System	0			0	0	0	0	
2-100-7021	D21-Clubhouse Domestic Hot Water Heater	0	0	0	0	0	0	0	0
2-100-7022	D22-Clubhouse Heat Pumps	0			0	0	0	0	
2-100-7023	D23-Clubhouse Circulation Pumps	0			0	0	0	0	
2-100-7024	D24-Clubhouse - Rooftop HVAC Units	0			0	0	0	0	
2-100-7025	D25-Clubhouse - Rooftop Exhaust Hoods	0	0	0	0	0	0	0	0
2-100-7026	D26-Clubhouse - Lift Station Pumps	0	0	0	0	0	0	0	0
2-100-7027	D27-Starter Shack Structure	0			0	0	0	0	
2-100-7028	D28-Starter Shack Building Envelope	0	0	0	0	0	0	0	0
2-100-7029	D29-Starter Shack Interior	0	0	0	0	0	0	0	0
2-100-7030	D30-Yurt	0	0	0	0	0	0	0	0
2-100-7034	D34-13th Hole Restroom - Structure	0	0	0	0	0	0	0	0
2-100-7035	D35-13th Hole Restroom Building Envelope	0	0	0	0	0	0	0	0

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GOLF COURSE CAPITAL (CONTINUED)								
2-100-7036	0	0	0	0	0	0	0	0
2-100-7037	0	0	0	0	0	0	0	5,000
2-100-7038	0	0	0	0	0	0	0	0
2-100-7039	0	0	0	0	0	0	0	0
2-100-7040	0	56,000	85,000	29,000	7,451	85,000	77,549	75,000
2-100-7041	0	0	0	0	0	0	0	0
2-100-7042	0	0	0	0	0	0	0	0
2-100-7059	0	78,000	0	(78,000)	428	0	(428)	0
2-120-7001	0	0	0	0	0	0	0	0
2-120-7002	0	0	0	0	0	0	0	0
2-120-7003	0	0	0	0	0	0	0	0
2-120-7004	0	0	0	0	0	0	0	0
2-120-7005	0	0	0	0	0	0	0	0
2-120-7006	0	0	0	0	0	0	0	0
2-120-7007	0	0	0	0	0	0	0	0
2-120-7008	1,750	0	0	0	0	0	0	0
2-120-7009	0	0	0	0	0	0	0	0
2-120-7010	0	0	0	0	0	0	0	0
2-120-7011	0	0	0	0	0	0	0	0
2-120-7012	0	0	0	0	0	0	0	0
2-120-7013	0	0	0	0	0	0	0	0
2-120-7014	0	0	0	0	0	0	0	0
2-120-7015	0	0	0	0	0	0	0	0
2-120-7016	0	0	0	0	0	0	0	0
2-120-7017	0	0	0	0	0	0	0	0
2-120-7018	0	0	0	0	0	0	0	0
2-120-7019	0	0	0	0	0	0	0	0
2-120-7020	0	0	0	0	0	0	0	0
2-120-7021	0	0	6,542	6,542	0	6,542	6,542	2,500
2-120-7022	0	0	0	0	0	0	0	0
2-120-7023	0	0	0	0	0	0	0	0
2-120-7024	0	0	0	0	0	0	0	0
2-120-7025	0	0	0	0	0	0	0	0
2-120-7026	2,652	0	0	0	0	0	0	10,000
2-120-7031	0	0	0	0	0	0	0	0
2-120-7032	0	0	0	0	0	0	0	684
2-120-7033	0	0	0	0	0	0	0	0
2-120-7043	0	0	0	0	0	0	0	0
2-120-7044	0	0	0	0	0	0	0	0
2-120-7045	0	0	0	0	0	0	0	0
2-120-7046	0	0	2,500	2,500	0	2,500	2,500	10,000
2-120-7047	0	0	0	0	0	0	0	0
2-120-7048	0	0	0	0	0	0	0	0
2-120-7049	0	0	0	0	0	0	0	0
2-120-7050	0	12,000	0	(12,000)	0	0	0	0
2-120-7051	0	0	0	0	0	0	0	0
2-120-7052	0	0	0	0	0	0	0	0
2-120-7053	0	0	0	0	0	0	0	7,896
2-120-7054	0	12,500	12,500	0	0	0	0	180,000
2-120-7055	0	12,500	12,500	0	0	0	0	180,000
2-120-7056	0	0	0	0	0	0	0	0
2-120-7057	0	0	0	0	0	0	0	0
2-120-7058	0	0	0	0	0	0	0	0

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GOLF COURSE CAPITAL (CONTINUED)								
2-120-7060	0			0	0	0	0	
2-120-7061	0	0	0	0	0	0	0	0
2-120-7062	0			0	0	0	0	
2-120-7063	6,000	4,650	4,650	0	4,650	4,650	0	0
2-120-7064	0	0	0	0	0	0	0	0
2-120-7065	0			0	0	0	0	
MASTER PLAN:								
2-120-7071	0			0	0	0	0	
2-120-7072	0			0	0	0	0	
2-120-7073	0			0	0	0	0	
2-120-7074	0			0	0	0	0	
2-120-7075	0			0	0	0	0	
2-120-7076	0			0	0	0	0	
2-120-7077	1,288			0	0	0	0	
2-120-7078	0			0	0	0	0	
2-120-7079	0			0	0	0	0	
2-120-7080	0			0	0	0	0	
2-120-7081	0			0	0	0	0	
2-120-7082	0			0	0	0	0	
2-120-7083	10,129			0	0	0	0	
2-120-7084	0			0	0	0	0	138,137
2-120-7085	0			0	0	0	0	
2-120-7086	0			0	0	0	0	
2-120-7087	0			0	0	0	0	
2-120-7088	32,687	15,000	10,000	(5,000)	0	10,000	10,000	
2-120-7089	50,951			0	0	0	0	
DRIVING RANGE & PRACTICE FACILITY				0		0	0	
Erosion, Bonding, Mobilization, Etc				0		0	0	
Design & Engineering				0		0	0	20,721
Master Plan Contingency				0		0	0	13,814
Holes 12, 16, & 17 Minor Work Contingency								
CONTINGENCY/ TBD		0	47,577	47,577		38,390	38,390	125,625
Total GOLF COURSE CAPITAL	221,571	315,779	1,519,008	1,203,229	105,527	294,320	188,794	2,117,374

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DOBSON								
2-320-6502 RESTROOM REMODEL	0			0	0	0	0	
2-300-6400 COMPUTER HARDWARE / POS	0	2,087	2,155	68	2,087	2,155	68	2,155
VIDEO CAMERA SYSTEM		13,000	13,000			13,000	13,000	
2-300-6420 LIFE SAFETY CAPITAL	0			0	0	0	0	
2-320-6420 LIFE SAFETY CAPITAL	0			0	0	0	0	
2-320-6500 ADA REQUIREMENTS	0			0	0	0	0	
2-300-7001 C1-Grading and Drainage	0			0	0	0	0	
2-300-7002 C2-Substructure	0			0	0	0	0	
2-300-7003 C3- Superstructure	0			0	0	0	0	
2-300-7004 C4-Exterior Transformer Foundation	0			0	0	0	0	
2-300-7005 C5-Concrete Tilt-Up Walls	0			0	0	0	0	
2-300-7006 C6-Wood Trim and Exposed Glulam Beams	0			0	0	0	0	
2-300-7007 C7-Metal Siding	0			0	0	0	0	
2-300-7008 C8-Windows	0			0	0	0	0	
2-300-7009 C9-Exterior Doors	0			0	0	0	0	
2-300-7010 C10-Steep Slope Roofing	0			0	0	0	0	
2-300-7011 C11-Low Slope Roofing	0			0	0	0	0	
2-300-7012 C12-Exhaust Stacks	0			0	0	0	0	
2-300-7013 C13-Concrete Walkways	0			0	0	0	0	
2-300-7014 C14-Brick Pavers	0			0	0	0	0	
2-300-7015 C15-Rock Walls	0			0	0	0	0	
2-300-7016 C16-Exterior Lighting	0			0	0	0	0	
2-300-7017 C17-Steel Gate	0	0	0	0	0	0	0	1,338
2-300-7018 C18-Interior Walls and Ceilings	0	0	0	0	0	0	0	27,781
2-300-7019 C19-Interior Flooring	0	0	56,342	56,342	0	56,342	56,342	121,342
2-300-7020 C20-Interior Lighting	0	0	0	0	0	0	0	0
2-300-7021 C21-Changing Rooms	0			0	0	0	0	
2-300-7022 C22-Restrooms	0			0	0	0	0	
2-300-7023 C23-Metal Lockers	0	0	0	0	0	0	0	0
2-300-7024 C24-Concessions	36,262	3,000	15,000	12,000	1,101	15,000	13,899	165,000
2-300-7025 C25-Ice Rink	0	2,700	2,700	0	0	2,700	2,700	0
2-300-7026 C26-Bleacher Seating	0	0	0	0	0	0	0	94,862
2-300-7027 C27-Hand Railings	0	0	0	0	0	0	0	8,339
2-300-7028 C28-Interior Doors	0	0	0	0	0	0	0	1,500
2-300-7029 C29-Sky Light Louver System	0			0	0	0	0	
2-300-7030 C30-Sound System	0	0	0	0	0	0	0	0
2-300-7031 C31-Scoreboards	0	0	0	0	0	0	0	0
2-300-7032 C32-Glass Storage Cart	0	0	0	0	0	0	0	0
2-300-7033 C33-Boilers	0			0	0	0	0	
2-300-7034 C34-Hot Water Storage Tanks.	0			0	0	0	0	
2-300-7035 C35-Heat Pumps	0			0	0	0	0	
2-300-7036 C36-Domestic Storage Tank	0			0	0	0	0	
2-300-7037 C37-Boiler/Domestic Circulation System	0			0	0	0	0	
2-300-7038 C38-Air Compressor	0			0	0	0	0	
2-300-7039 C39-Chemical Feed System	0			0	0	0	0	

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DOBSON CAPITAL (CONTINUED)								
2-300-7040	0	8,500	11,500	3,000	8,489	11,500	3,011	0
2-300-7041	0			0	0	0	0	
2-300-7042	0			0	0	0	0	
2-300-7043	0			0	0	0	0	
2-300-7044	0			0	0	0	0	
2-300-7045	0	20,248	20,248	0	0	20,248	20,248	0
2-300-7046	0	9,175	0	(9,175)	8,200	0	(8,200)	0
2-300-7047	0	0	0	0	0	0	0	0
2-300-7048	925	0	0	0	0	0	0	0
2-300-7049	0	10,000	10,000	0	0	10,000	10,000	35,000
2-300-7050	0	0	0	0	0	0	0	0
2-300-7051	0	0	0	0	0	0	0	0
2-300-7052	0	2,500	2,500	0	0	0	0	0
2-300-7053	0	3,227	3,227	0	0	3,227	3,227	0
2-300-7054	0	0	0	0	0	0	0	0
2-300-7055	0	0	0	0	0	0	0	0
2-300-7056	0			0	0	0	0	
Other Enhancements				0		0	0	100,000
CONTINGENCY/ TBD		11,166	20,501	9,335		20,126	20,126	83,598
Total DOBSON CAPITAL	37,187	85,603	157,172	71,570	19,876	154,297	134,421	640,915
TENNIS								
2-200-6400	0	0	0	0	0	0	0	970
2-200-6500	0			0	0	0	0	
2-200-6420	0			0	0	0	0	
2-200-7029	5,545	17,500	4,244	(13,256)	17,166	4,244	(12,922)	70,110
2-200-7030	0			0	0	0	0	
2-200-7031	2,725	10,640	11,500	860	10,633	11,500	867	2,000
Booth Creek Courts				0		0	0	
Vending Machines		0	10,000	10,000		10,000	10,000	10,000
2-200-7032	4,098			0	0	0	0	1,000
CONTINGENCY/ TBD		0	3,862	3,862		3,862	3,862	12,612
Total TENNIS CAPITAL	12,368	28,140	29,605	1,465	27,799	29,605	1,806	96,692
Total CAPITAL EXPENSES	271,125	429,522	1,705,785	1,276,264	153,203	478,223	325,020	2,854,981



Accountant's Compilation Report

November 7, 2014

Board of Directors
Vail Recreation District
Vail, Colorado

We have compiled the accompanying balance sheet of Vail Recreation District as of September 30, 2014 and the related statement of revenues, expenditures and changes in fund balance with budgets for the nine month period then ended. We also compiled the accompanying budget and forecast of revenues, expenditures and changes in fund balance for the year ending December 31, 2014 and the preliminary 2015 through 2017 budgets, in accordance with standards established by the American Institute of Certified Public Accountants.

We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

As a consulting financial manager, we participate in the financial management of the District. Management (with our participation) is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements. We have prepared these financial statements in our capacity as consulting financial managers for the District.

Our responsibilities include conducting the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management (with our participation) has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

A compilation of a forecasted financial statement is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the accompanying forecast and, accordingly, do not express an opinion or any other form of assurance on the forecasted statement or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected and those differences may be material. We have no responsibility to update this report for events or circumstances occurring after the date of this report.

The actual historical information for calendar year 2013 is presented for comparative purposes only. Such information is taken from the financial statements for the District for the year ended December 31, 2013, which have been audited by McMahan and Associates, L.L.C. and upon which they expressed an unqualified opinion in their report dated July 2, 2014.

We are not independent from an accounting and auditing perspective with respect to Vail Recreation District because we perform certain accounting services that impair our independence.

Marchetti & Weaver, LLC

VAIL RECREATION DISTRICT
 COMBINED BALANCE SHEET
 December 31, 2013 and September 30, 2014

	12/31/13					09/30/14				
	General Fund	Enter-prise Fund	General Fixed Assets & LTD	Ent. Fund Fixed Assets & LTD	Total	General Fund	Enter-prise Fund	General Fixed Assets & LTD	Ent. Fund Fixed Assets & LTD	Total
ASSETS										
CASH- UNRESTRICTED	3,223,801	300			3,224,101	4,749,059	2,000			4,751,059
INVESTMENTS- RESTRICTED		291,421			291,421		292,560			292,560
ACCOUNTS RECEIVABLE	437,744	1,665			439,409	29,259	15,707			44,965
PROPERTY TAXES RECEIVABLE	2,490,158	301,345			2,791,504	48,827	5,909			54,736
PREPAIDS, DEPOSITS & INVENTORY	1,976	73,714			75,690	476	80,942			81,418
DUE (TO) FROM OTHER FUND	(147,554)	147,554			0	(5,509)	5,509			0
LOAN DUE (TO) FROM OTHER FUND	378	(378)			0	378	(378)			0
LAND & BUILDINGS			722,160	12,124,678	12,846,838			722,160	12,124,678	12,846,838
EQUIPMENT			772,165	1,740,862	2,513,027			772,165	1,740,862	2,513,027
ACCUM DEPR			(711,676)	(7,999,771)	(8,711,447)			(711,676)	(7,999,771)	(8,711,447)
TOTAL ASSETS	6,006,503	815,621	782,649	5,865,769	13,470,542	4,822,490	402,249	782,649	5,865,769	11,873,157
LIABILITIES AND FUND EQUITY										
ACCOUNTS PAYABLE	307,871	165,290			473,161	68,714	19,117			87,831
DEFERRED PROPERTY TAXES	2,490,158	301,345			2,791,504	48,827	5,909			54,736
DEFERRED REVENUE	27,342	10,263			37,605	21,805	15,574			37,379
ACCRUED COMPENSATED ABSENCES			34,206	20,734	54,940			34,206	20,734	54,940
ACCRUED INTEREST PAYABLE			425	27,851	28,276			425	27,851	28,276
DUE TO TOV- DOBSON IMPROVEMENTS				5,307	5,307				0	0
DUE TO TOV-GYMNASTICS			40,000		40,000			0		0
DOBSON BONDS PAYABLE				1,610,000	1,610,000				1,410,000	1,410,000
IMPUTED INTEREST			(786)	(104)	(890)			0	0	0
TOTAL LIABILITIES	2,825,371	476,899	73,845	1,663,788	5,039,903	139,346	40,600	34,631	1,458,585	1,673,162
NET ASSETS										
INV IN FIXED ASSETS, NET OF DEBT			708,804	4,201,981	4,910,785			748,018	4,407,184	5,155,202
RESTRICTED	111,653	278,913			390,566	110,091	278,913			389,004
COMMITTED & ASSIGNED FOR CAPITAL	2,000,000				2,000,000	2,050,000				2,050,000
UNASSIGNED	1,069,479	59,809			1,129,288	2,523,053	82,736			2,605,789
TOTAL NET ASSETS	3,181,132	338,722	708,804	4,201,981	8,430,639	4,683,144	361,649	748,018	4,407,184	10,199,995
TOTAL LIAB & NET ASSETS	6,006,503	815,621	782,649	5,865,769	13,470,542	4,822,490	402,249	782,649	5,865,769	11,873,157

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VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed: 11/07/14

Modified Accrual Basis

	2013 Audited Actual	2014 Forecast	2014 Adopted Budget	Variance Favorble (Unfavor)	9 Months Ended 09/30/14 Actual	9 Months Ended 09/30/14 Budget	Variance Favorble (Unfavor)	2015 Prelim Budget	2016 Forecast	2017 Forecast
COMBINED REVENUES										
PROPERTY AND OTHER TAXES, NET OF FEES	2,710,991	2,813,710	2,698,069	115,641	2,746,173	2,630,432	115,740	2,727,872	3,005,253	3,003,375
OTHER NON-DEPARTMENTALIZED REVENUES	89,384	63,750	64,250	(500)	54,550	56,755	(2,205)	63,750	34,763	35,805
BANQUET ROOM OPERATIONS, NET	-	-	-	-	-	-	-	-	10,630	51,037
SPORTS	435,912	410,168	366,864	43,304	404,526	342,479	62,047	376,349	387,639	399,268
GYMNASTICS	249,050	203,794	229,175	(25,381)	163,858	183,071	(19,213)	215,638	222,107	228,770
COMMUNITY PROGRAMMING	369,599	352,393	345,700	6,693	330,548	318,067	12,482	345,400	355,762	366,435
OUTDOOR & NORDIC PROGRAM	114,161	84,160	77,000	7,160	45,553	38,024	7,529	83,000	85,490	88,055
GOLF COURSE	1,347,486	1,262,800	1,309,250	(46,450)	1,254,671	1,286,700	(32,029)	1,236,894	1,004,209	1,355,982
TENNIS	37,219	38,038	36,965	1,073	37,026	36,744	283	37,965	39,104	40,277
DOBSON	536,408	556,655	528,787	27,868	433,814	408,426	25,388	575,555	592,822	610,606
TOTAL REVENUES	5,890,210	5,785,468	5,656,060	129,408	5,470,719	5,300,698	170,022	5,662,423	5,737,778	6,179,611
OPERATING EXPENSES										
ADMINISTRATION	(633,400)	(653,196)	(687,548)	34,352	(469,679)	(544,757)	75,077	(640,917)	(660,145)	(679,949)
PUBLIC RELATIONS/MARKETING	(207,683)	(230,655)	(231,350)	696	(169,014)	(188,641)	19,628	(249,045)	(253,756)	(261,369)
PARK MAINTENANCE	(165,681)	(152,279)	(172,413)	20,134	(109,463)	(140,342)	30,879	(194,404)	(200,236)	(206,243)
FACILITIES MAINTENANCE	(109,682)	(116,740)	(116,643)	(97)	(85,754)	(88,765)	3,012	(119,968)	(123,269)	(126,669)
SPORTS	(499,124)	(524,638)	(482,980)	(41,658)	(423,729)	(413,430)	(10,300)	(482,122)	(496,640)	(511,539)
GYMNASTICS	(238,171)	(206,062)	(232,636)	26,574	(155,169)	(182,811)	27,642	(233,358)	(240,358)	(247,569)
COMMUNITY PROGRAMMING	(411,953)	(426,307)	(427,132)	825	(339,531)	(365,362)	25,831	(435,429)	(448,492)	(461,947)
OUTDOOR & NORDIC PROGRAM	(118,611)	(78,399)	(70,550)	(7,849)	(50,857)	(48,551)	(2,306)	(78,000)	(80,340)	(82,750)
GOLF OPERATIONS	(653,925)	(655,441)	(659,657)	4,216	(431,222)	(452,396)	21,175	(776,418)	(858,420)	(884,060)
GOLF MAINTENANCE	(759,636)	(756,897)	(776,583)	19,686	(602,575)	(632,681)	30,106	(776,479)	(797,885)	(819,933)
TENNIS	(79,764)	(81,325)	(77,963)	(3,362)	(76,809)	(74,445)	(2,364)	(67,389)	(69,365)	(71,400)
DOBSON	(586,792)	(641,962)	(594,790)	(47,172)	(472,490)	(452,274)	(20,216)	(669,996)	(691,829)	(712,524)
TOTAL EXPENSES	(4,464,420)	(4,523,900)	(4,530,246)	6,346	(3,386,291)	(3,584,456)	198,164	(4,723,526)	(4,920,736)	(5,065,953)
CHANGE IN FUND BAL BEFORE DS & CAP	1,425,790	1,261,567	1,125,813	135,754	2,084,428	1,716,242	368,186	938,897	817,042	1,113,658
DEBT SERVICE	(323,749)	(324,582)	(324,582)	-	(324,082)	(324,082)	0	(274,145)	(277,989)	(276,176)
CHANGE IN FUND BAL BEFORE CAP	1,102,041	936,986	801,232	135,754	1,760,346	1,392,160	368,186	664,752	539,053	837,482
DONATIONS, LOANS, & SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES	(414,457)	(623,437)	(1,982,175)	1,358,738	(235,408)	(710,488)	475,080	(3,188,630)	(2,024,050)	(1,386,747)
LESS UNFUNDED CAPITAL PROJECTS	-	-	-	-	-	-	-	911,045	1,124,980	506,926
CONTINGENCY	-	(25,000)	(125,000)	100,000	-	(125,000)	125,000	(100,000)	(103,000)	(106,090)
TOTAL NET CAPITAL EXPENSES	(414,457)	(648,437)	(2,107,175)	1,458,738	(235,408)	(835,488)	600,080	(2,377,585)	(1,002,070)	(985,911)
CHANGE IN FUND BALANCE	687,584	288,549	(1,305,944)	1,594,493	1,524,938	556,672	968,266	(1,712,833)	(463,018)	(148,429)
BEGINNING FUND BALANCES	2,832,271	3,519,855	3,305,088	214,767	3,519,855	3,305,088	214,767	3,808,404	2,095,571	1,632,553
ENDING FUND BALANCES	3,519,855	3,808,404	1,999,144	1,809,259	5,044,793	3,861,760	1,183,033	2,095,571	1,632,553	1,484,124
	=	=	=	=	=	=	=	=	=	=

Vail Recreation District

2015 Preliminary Budget Overview

General Overview

The following is a brief summary of the condensed preliminary budget found on page 2 of the September 30, 2014 financial report. Supporting details for the amounts can be found on the corresponding detail pages which have been provided in a separate file using pages 3 and 4 which show references to page numbers in the detailed pages.

Revenues

- **Tax Revenues-** The assessed valuation of the District decreased slightly as 2015 is not a revaluation year by the County assessor. However the number of properties under appeal has decreased substantially and the effects of those appeals has not been as large of a negative impact to the District as originally anticipated. As such, tax collections are expected to be greater than the amount budgeted for 2014 but less than the amount forecasted to be collected in 2014. The operations mill levy of the District cannot increase without voter approval so will remain at 2.76 mills and the mill levy dedicated to payment of the Dobson bonds will automatically fluctuate down to an estimated 0.290 mills for 2015. Specific ownership taxes on motor vehicles are also included in the tax amounts, which are estimated to be 4.7% of property taxes. Deducted from these revenues is the 3% fee for collections withheld by the Eagle County treasurer.
- **Other Non-Departmentalized Revenues-** This includes interest revenues and funds received from lottery ticket sales. Also, like both 2013 and 2014, the District will transfer \$30,000 of the \$155,000 of funds available from the forfeiture of non-vested former employee retirement contributions made to them by the District to cover a portion of the District's 2015 retirement contributions to current employees.
- **Sports Revenues-** With Ford Park complete, a number of programs, camps, and events will return to normal levels or even grow in 2015. However, a restructuring of the Kid's Adventure Games will result in decreased revenue and expenses for the event for the District.
- **Gymnastics Revenues-** This program has seen a number of ups and down over the past several years due to competing facilities down valley. The 2015 revenues and budgeted to be less than the amount budgeted for 2014 but more than the amounts forecasted.
- **Community Programming Revenues-** Overall revenues are expected to remain consistent with 2014.
- **Outdoor Branch Revenues-** Only revenue sharing for Camp Eco-Fun will come into Nature Center since we continue to partner with Walking Mountains. Nordic revenues expected to be similar to 2014.
- **Golf Revenues-** With construction of the clubhouse expected to begin after Labor Day of 2015, revenues are expected to decrease over the amounts forecasted for 2015. However, the District is planning to take over the food and beverage operations, which makes total revenues nearly equal to the 2014 forecast.
- **Tennis Revenues-** Except for the addition of a small amount of Pickleball revenues, programs and revenues are expected to remain consistent.
- **Dobson Revenue-** Revenues are expected to remain relatively consistent with 2014 as concessions at the rink continues to grow and be great for both the VRD and participants.

Operating Expenses

- Many departments are requesting pay increases for hourly staff which have largely been incorporated into the budget. Also, the majority of salaried staff are budgeted for a 4% pay increase. Additional merit bonuses for outstanding performance, if given, would be funded through the contingency line item if the District is able to meet or beat the overall 2015 budget.
- **Administration**- The 2015 budget once again includes extra funds for potential legal fees to defend an appeal from the suit related to the golf clubhouse. However, due to cost savings in other areas the overall administrative costs are expected to be slightly less than the amounts forecasted for 2014.
- **Public Relations**- The 2015 budget includes a full-time hourly position, which is partially offset by a decrease in contract labor and hence an overall \$20,000 increase in costs. Bringing this position in house will allow for better collaboration and increased marketing exposure for the District.
- **Park Maintenance Expenses**- After having Ford Park under construction for the past two summers, the parks department will be back in full operations mode and hence the costs of such have returned to more historic levels.
- **Facilities Maintenance Expenses**- 2015 budget is consistent with 2014 as there is little room for change due to the majority of expense being payroll and benefit driven.
- **Sports Expenses**- Programs are expected to return to more normal levels with Ford Park being back online, however as mentioned in the revenues section, a change in the structure of the Kids Adventure Games greatly reduces both the revenues and expenses of the District, resulting in an overall decrease in expenses for the sports department.
- **Gymnastics Expenses**- The gym ran short of staff for much of 2014 so the budget for 2015 shows the gym being fully staffed, which is consistent with the 2014 budget.
- **Youth Services** – 2015 programs and related expenses are consistent with 2014.
- **Outdoor Branch** – Will once again pay Walking Mountains a fixed fee to provide programming, plus continue to be responsible for the upkeep of the facility. Nordic expected to mirror 2014.
- **Golf Operations** – Operating expenses are expected to remain consistent with 2014, however the addition of staffing and operating costs of food and beverage operations at the golf course result in a sizeable increase in the total expenses of the department. The food and beverage operation is expected to operate at a \$50,000 deficit in 2015 (\$130,000 of revenues, less \$50,000 cost of goods sold, less \$100,000 in staffing costs, less \$30,000 in operating costs). However, the guest experience will be much better with the District operating the facilities.
- **Golf Maintenance**- The department ran short staffed in 2014 so the 2015 budget reflects being fully staffed, including the return of a year round second superintendent position, but overall still in line with the 2014 budget.
- **Tennis** - 2015 programs and related expenses are consistent with 2014 except for that the materials for court upkeep are decreased since they are included as part of the laser re-leveling costs budgeted in capital for 2015.
- **Dobson** – 2015 programs and related expenses are consistent with 2014, except that continued growth in concessions results in increases expenses, but overall there is a net positive to the District.

Debt Service and Capital

- **Debt Service-** 2014 was the final year of making payments to the Town of Vail for loans on the Gymnastics and Dobson facilities. The only remaining debt service costs consist of the Dobson bonds, which are paid for through the offsetting property tax mill levy.
- **Capital-** See accompanying schedule. 2015 will be higher than normal as the District intends to fund \$1.15M towards the clubhouse project as well as regular ongoing capital projects. The first two pages of the schedule show proposed projects that funding is available for during the next three years. The final page shows projects that are UNFUNDED at this time. For 2015, total capital needs are estimated at \$3,188,630, however \$911,045 of these projects are not funded and will be pushed to future years if and when funding ever comes available. Between 2015 and 2017, total capital needs are \$6.6 million but \$2.5 million of this is expected to not have funding available.

Fund Balance- The 2015 budget calls for ending fund balance to be roughly \$2,100,000, with \$600,000 of such being assigned to future capital spending (primarily the starter house remodel project) to allow the District to maintain the goal of \$1.5 Million. \$300,000 of this is restricted for the Dobson Bonds, \$100,000 is restricted for emergencies by TABOR, and the remaining \$1.1Million is equal to roughly 3 months of operating expenses.

Proposed FUNDED Projects

Line Item	2015 Projects	2016 Projects	2017 Projects	Comments
Sports				
Minor Equipment	9,000	5,000	5,000	Lacrosse net, signage, tables, chairs, etc
Computers	3,740	599	2,340	Routine replacement
Vehicles		28,000	15,000	Truck & Trailer Replacement
Gymnastics				
Equipment		10,450	10,450	Routine replacement
Rubber Mats & Floors		11,843		Replacements
Computers	1,560		1,185	Routine replacement
Interior Walls & Ceilings	2,000			Painting & Patching
Canopy Treatment	7,247			Preventative maintenance
Windows	4,049			Reseal joints
Cubbies & Lockers			2,846	Replacements
Youth Services				
Computers		2,614	5,465	Routine replacement
Vehicles	31,000			Van Replacement
Outdoor Program				
Signage	7,000		10,000	Routine replacements
Paths		6,536		Routine Maintenance
Teepee	1,500			Canvas Replacement
Shade Structure	1,500			Temporary shade tents
Benches & Tables		3,985		Routine replacements
Parks				
Computers			1,185	Routine replacement
Utility Vehicle	8,000			Replacement of aged unit
Mowers & Equipment	7,500	15,000	45,000	Routine replacements
Vending Machine- Ford Park & Athletic Field	15,000			Take over vending
Signage	2,500			Field signage
Ball Field Accessories	4,000	4,106		Sideline tarps and misc other
Bleachers	35,000			New for Ford Park- Roll Forward from 2014
Administration				
Computers	3,870	6,654	215	Server & other computers
Tennis Center Interior Walls			19,508	Routine painting
Vehicles		35,000		Vehicle replacement
Facilities Maintenance				
Vehicles			35,000	Truck replacement
Computers			970	Routine replacements

Proposed FUNDED Projects (Continued)

Line Item	2015 Projects	2016 Projects	2017 Projects	Comments
Golf				
Golf Carts	23,200		380,000	Batteries then new fleet
Minor Equipment	5,000	5,000	5,000	Routine replacements
Vehicles		30,000		Replace Toyota
E-Z Go Utility Carts (2)	16,500			2 Per Year
Rough Mower	35,000			Replacement of aged unit
Greens Mowers (3)	30,000			Replacement of aged units
Rotary mowers (4)	5,000			Replacement of aged units
Equipment		85,000	87,550	Routine replacements
Computers	3,715	215	6,035	Routine replacement
Level Tees (3 year project)	20,333	20,333		Years 2 and 3 of 3 year program
Driving Range Leveling			76,150	After construction complete
Clubhouse Contribution	1,154,250			Committed amount
Clubhouse Project	20,000	20,000		Inevitable costs related to construction
Clubhouse Parking Lot	5,000			Spring repairs- shared with Town
5th hole tee box retaining wall	10,000			Shared with Town
Cart paths	50,000	30,000	30,000	Roll forward from 2013, rest partially funded
Starter Shack Remodel		425,000		Placeholder, costs TBD based on clubhouse
Maintenance Building Parking Lot	2,500	11,542		Drainage repairs & crack fill, shared with TOV
Pumphouse	684			Routine maintenance
Kitchen Equipment	35,000			Cookware & Placeware for new operation
14th Hole Bridge	180,000			Bridge replacement- shared with Town
15th Hole Bridge	180,000			Bridge replacement- shared with Town
Dobson				
Computers	2,155	3,724	215	Routine replacement
Steel Gate	1,338			Painting & hinges
Interior Flooring	121,342			Entrance, locker room, and other flooring
Interior Doors	1,500		1,628	Sealing
Lockers			1,505	Routine maintenance
Rink Chiller System		16,423		Routine Pump Maintenance
Ice Rink			17,896	Routine Pump Maintenance
Tennis				
Computers	970	-		Routine replacement
Gold Peak Courts	6,110	4,776	4,919	Annual crack fill
Vending Machines	10,000			Take In-House
Furniture	1,000			Couch
Court Divider Net	2,000			Between courts 7 and 8
Laser Leveling	64,000			Full redo of clay to level surfaces
Contingency	146,522	117,270	114,759	15% of costs, excluding TOV Clubhouse Funding
Total FUNDED Capital Budget	2,277,585	899,070	879,821	

2015 Through 2017 UN-FUNDED Projects

Line Item	2015 Projects	2016 Projects	2017 Projects	Comments
Gymnastics				
Stucco		12,092		Exterior maintenance
Lighting			18,207	Replacements
Dance Studio Remodel			27,977	Flooring & other
Youth Services				
Teepee		10,000		New for summer programming
Interior Walls & Ceilings			11,593	Painting & patching
Activity Exhibits		36,000		Replacement of existing exhibits
Outdoor Program				
Interpretative Master Plan	35,000			Master plan for facility
Shade Structure		30,000		New shade structure
Exhibits		150,000		Upgrades & replacements
Timber Stairways			9,178	Routine replacements
Parks				
Volleyball Courts	10,664			Sand & hardware
Disc Golf Course	100,000			New course install
Fencing			20,000	North side of athletic field fence replacement
Sidewalks & Walkways			5,443	Routine repairs
Athletic Field Storage Facility & Restrooms		334,650		Expanded facility
Concessions Interior Finishes & Equipment			25,000	Routine maintenance
Facilities Maintenance				
Administration				
Kitchenette Remodel			11,372	Routine maintenance
Golf				
11th Hole Bridge	7,896			Shared with Town
#13 Restrooms		20,683		Routine remodel
Cart paths	25,000	25,000	25,000	Only fund \$30K of \$55K routinely needed
Trees	10,000	10,000	10,000	Standard replacements
Creek Restoration		50,000	50,000	Runoff repairs
Hole #13 Renovation	172,671			Per Master Plan
Master Plan		191,745	191,745	Phase 1 (Primarily Tees & Bunkers)
Weather Stations		25,306		Replacement
Maintenance Facility Interior		8,825	3,647	Painting, flooring, etc
Maintenance Facility Exhaust System		5,551		Replacement
Dobson				
Concessions	165,000			Remodel of facility
Office Remodel Enhancements	100,000			To make exterior of offices match concessions
Bleacher Seating	94,862			Replacement
Hand Railings	8,340			Replacement
Event Stage	35,000			Replacement
Interior Walls and Ceilings	27,780			Clean wood surfaces on ceiling
Sound System		11,817		Replacement
Scoreboards		30,109		Replacement
Man lift		21,057		Replacement
Ice Skates/ Sharpener		5,409		Replacement
Electrical Spider Box			21,643	Replacement
Event Chairs			10,000	Replacement
Contingency	118,832	146,737	66,121	15% of costs
Total UN-FUNDED Capital Budget	911,045	1,124,980	506,926	
Total Funded & Unfunded Capital	3,188,630	2,024,050	1,386,747	

Vail Recreation District

History of Full-Time Salaried Employee Wages

	<u>2008</u>	<u>+/-</u>	<u>2009</u>	<u>+/-</u>	<u>2010</u>	<u>+/-</u>	<u>2011</u>	<u>+/-</u>	<u>2012</u>	<u>+/-</u>	<u>2013</u>	<u>+/-</u>	<u>2014</u>	<u>+/-</u>	<u>2015</u>
Community Programming															
Director	56,776	1,704	58,480	-	58,480	-	58,480	1,754	60,234	1,747	61,981	2,034	64,015	2,561	66,576
Assistant Director	38,062	(3,062)	35,000	1,050	36,050	-	36,050	-	36,050	1,045	37,095	1,211	38,306	3,831	42,137
Program Coordinator	37,700	(1,700)	36,000	1,080	37,080	(37,080)	-	-	-	-	-	-	-	-	-
Dobson															
Director	51,608	1,548	53,156	1,595	54,751	-	54,751	-	54,751	1,588	56,339	1,785	58,123	2,325	60,448
Assistant Director	37,507	1,125	38,632	1,159	39,791	(4,791)	35,000	-	35,000	1,015	36,015	1,220	37,235	3,723	40,958
Maintenance	53,042	(0)	53,042	0	53,042	(18,042)	35,000	-	35,000	-	35,000	(0)	35,000	1,400	36,400
Golf Maintenance															
Director	75,000	2,250	77,250	-	77,250	(7,250)	70,000	2,000	72,000	2,088	74,088	2,246	76,334	3,053	79,387
Assistant Director	45,150	1,355	46,505	1,395	47,900	2,100	50,000	-	50,000	1,450	51,450	1,574	53,024	2,121	55,145
Mechanic	51,500	1,545	53,045	-	53,045	-	53,045	-	53,045	-	53,045	0	53,045	2,122	55,167
Irrigation Tech	35,000	1,050	36,050	1,073	37,123	(37,123)	-	-	-	-	-	-	-	-	-
Golf Operations															
Director	80,000	2,400	82,400	-	82,400	-	82,400	-	82,400	-	82,400	0	82,400	3,296	85,696
Head Pro	52,000	1,560	53,560	1,440	55,000	(55,000)	-	-	-	-	-	-	-	-	-
Facilities Maintenance															
Director	63,000	1,890	64,890	110	65,000	-	65,000	-	65,000	-	65,000	13,000	78,000	1,560	79,560
Park Maintenance															
Director	39,913	5,087	45,000	1,350	46,350	(6,350)	40,000	-	40,000	1,160	41,160	12,840	54,000	1,080	55,080
Sports															
Director	63,394	1,902	65,296	-	65,296	-	65,296	-	65,296	-	65,296	0	65,296	2,612	67,908
Assistant Director	44,612	(4,612)	40,000	1,200	41,200	-	41,200	-	41,200	1,182	42,382	7,618	50,000	2,000	52,000
Assistant Director	37,698	1,133	38,831	1,165	39,996	-	39,996	-	39,996	(2,996)	37,000	1,113	38,113	1,525	39,638
Gymnastics															
Director	45,500	1,365	46,865	1,406	48,271	-	48,271	-	48,271	(3,271)	45,000	-	45,000	1,800	46,800
Assistant Director	38,000	-	38,000	1,140	39,140	(39,140)	-	-	-	-	-	-	-	-	-
Administration															
Executive Director	97,405	2,922	100,327	-	100,327	-	100,327	-	100,327	-	100,327	0	100,327	4,013	104,340
Controller	53,000	1,590	54,590	1,638	56,228	-	56,228	(228)	56,000	-	56,000	-	56,000	2,240	58,240
Public Relations															
Director	64,000	1,920	65,920	-	65,920	-	65,920	-	65,920	-	65,920	0	65,920	2,637	68,557

Position Eliminated Due to Budget Cuts

Promotion Due to Increased Responsibilities

Change in Personnel

RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT

TO ADOPT 2015 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE VAIL PARK AND RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015 AND ENDING ON THE LAST DAY OF DECEMBER 2015.

WHEREAS, the Board of Directors of the Vail Park and Recreation District has appointed a budget committee to prepare and submit a proposed 2015 budget at the proper time; and

WHEREAS, 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 13, 2014 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 Vail Park and Recreation 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 Vail Park and Recreation 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 Finance Director of the District and made a part of the public records of the District.

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2014, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Directors of the Vail Park and Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2014 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is \$2,444,057 and;

WHEREAS, the Vail Park and Recreation 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 amount of money necessary to balance the budget for voter approved bonds and interest is \$0.00, and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and debt service expenditure purposes from property tax revenue from the special levy approved at election in May 2004 is \$277,487 and;

WHEREAS, the 2014 net valuation for assessment after removal of TIF valuation for assessment for the Vail Park and Recreation District, as certified by the County Assessor is \$885,527,604.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO:

Section 1. That for the purposes of meeting all general operating expenses of the Vail Park and Recreation District during the 2015 budget year, there is hereby levied a tax of 2.760 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 2. That for the purposes of rendering a refund to its constituents during budget year 2015 there is hereby levied a temporary tax credit/mill levy reduction of 0.00 mills.

Section 3. That for the purpose of meeting all capital expenditures of the Vail Park and Recreation District during the 2015 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

TO SET MILL LEVIES (CONTINUED)

- Section 4. That for the purpose of meeting all payments for bonds and interest of the Vail Park and Recreation District during the 2015 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.
- Section 5. That for the purposes of meeting general operating expenses of the Vail Park and Recreation District during the 2015 budget year, there is hereby levied a special tax of 0.290 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.
- Section 6. That any officer, the District Administrator, or Finance Director is hereby authorized and directed to either immediately certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Vail Park and Recreation 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 Vail Park and Recreation District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

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 VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2014, 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 VAIL PARK AND RECREATION 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:

Current Operating Expenditures	\$ 2,506,565
Capital Expenditures	172,840
Debt Service Expenditures	-
Contingency	25,000
Fund transfers	<u>1,270,000</u>

TOTAL GENERAL FUND: \$ 3,974,405

ENTERPRISE FUND:

Current Operating Expenditures	\$ 2,449,339
Capital Expenditures	2,134,737
Debt Service Expenditures	274,145
Contingency	<u>75,000</u>

TOTAL ENTERPRISE FUND: \$ 4,933,221

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

**TO ADOPT 2015 BUDGET, SET MILL LEVIES AND
APPROPRIATE SUMS OF MONEY
(CONTINUED)**

The above resolutions to adopt the 2015 budget, set the mill levies and to appropriate sums of money were adopted this 13th day of November, 2014.

Attest: _____

Title: _____

VAIL RECREATION DISTRICT DIRECTOR REPORTS
October 23, 2014

GOLF MAINTENANCE

- Course closed, final day of golf was 10/26. Rain and snow moved in that night, we would not have seen many golfers this last week of October even if we had still been open. Snow on Sunday 11/2 has course covered with 1" and cold temperatures are delaying melt as of today. Coal Bucket Classic date yet to be determined.
- Final fungicide application to greens completed on Tuesday, 10/28. Fungicide applications to fairways and tees began on Tuesday, 10/28, and were completed Friday, 10/31.
- With all applications complete on greens, they were roped off for the winter to keep skiers and snow-shoers off the surfaces.
- Irrigation system was blown-out/winterized as of the 8th. A few well timed rains, and two light snows kept turf happy during the warm month of October.
- Ryegrass over-seeding of the fairways was completed on October 26th.
- Wooden cart path on hole #1 is getting replaced. Work started last week, and was completed this past weekend.
- Xcel Energy and sub-contractors finished the gas pipeline relocation project along the northern and eastern portion of Hole #8. We will be working with them now on estimates to restore areas of the golf hole next spring that were damaged as a result of the project. The next phase of the project will commence soon, the removal of the concrete barriers from Gore Creek placed for bank preservation back in June, and the restoration of the damaged bank. A meeting on 11/6 will outline the details of the project.
- ERWSD finished their project, working behind #12 green, replacing the existing water well.

GOLF OPERATIONS

Director's Report Golf Operations Nov 6

- Closing weekend of the golf course saw 274 golfers. Saturday was the busiest day with 110 golfers. The total golf sales for the final three days = \$6640.00. Having a set date urged golfers to come out and play. In addition to many advantages of having a set date, this was great marketing. The weather was favorable and golfers knew if they wanted to play one more time, this was the weekend.
- The final week of October, staff conducted our last inventory as well as stored all golf operations for the winter. Head Professional, Chris Johnson will be working through November 15th and then will head to Denver for the winter months. He plans to return for the 2015 season. All our key employees are planning to return next season, including all our current PGA Professionals. Nate Mead, Ethan Malzahn and DJ Cook are all staying for the winter season in Vail.
- September and October Revenues were positive. The weather was favorable during both months. September and October rounds were up compared to 2013.

- We are interviewing potential PGA PGM interns for next season. Also, with clubhouse construction beginning September 1st, we will staff accordingly.
- The Golf Bikes proved to be a positive purchase for the Vail GC. The kick-stands were a bit problematic, however, the company sent new stands which were improved and installed towards the end of the season. I believe the PR received throughout this season will continue through next season. We do plan to order additional bikes to add to the fleet. When talking with golfers coming off the course using the golf bike, their comments were positive. We had several golfers return a second time to use the bikes.
- Although we are modifying our merchandise for 2015, we are still placing orders for a minimal buying plan. We are planning to buy a much reduced dollar amount and buy fill in shirts as needed during June and July.

SPORTS REPORT

- Met with representatives from Alpine Kayak and discussed their interest in partnering with the Vail Recreation District in producing the 2015 Town of Vail Whitewater Race Series
- Continue to work on roles with the Kids Adventure Games LLC for next summer's race
- Have been contacted by (2) new tournament organizers looking to hold major events in the Vail Valley. One a college showcase soccer tournament in early June modeled after San Diego's Surf Cup and Las Vegas's Mayors Cup and the second a Colorado youth baseball world series tournament in middle to late July.
- Youth Volleyball Clinic begins on Monday with BMHS head coach Jason Fitzgerald. We have over 30 kids in grades 3-6 participating.
- Sports Coordinator, Steve Croucher has tendered his resignation to pursue opportunities back east with Stratton Mountain, we wish him the best of luck. We will be posting the position shortly.

MARKETING

- Working on fall programming including prepping for Community Programming and Imagination Station open houses, holiday programs, budget communications.
- Coordinating with Scott O'Connell on marketing for the Grill on the Gore at the Vail Golf Club, to include a new logo, messaging and website, as well as a proposal packet for event planners. Scott and Jamie will sit down with event planners to explain 2015 opportunities and planning for the reopening following the renovation.
- Attended the CSE with the Mattisons for the Kids Adventure Games 2015 proposal. The CSE will make allocation decisions at their next November meeting.
- Will begin coordinating Year in Review (annual report) information with departments. This is required by the state.
- Assisting Sports with year-end sponsor recaps and analyzing surveys.
- Beth and Jamie met with The North Face in Denver on Nov. 6 to discuss a continued partnership for the running series. Stay tuned for any details.

- Coordinating intercept study for the Sportsmanship Tournament at Dobson Ice Arena the next three weekends to include economic impact data, condition of the facility, staffing reviews, etc.
- Working on a PR/Marketing plan for 2015.

GYMNASTICS

- We have welcomed a new coach to our staff to help us with our Recreational Program.
- With the new coach we are able to open some later classes for VMS and Homestake Peak students.
- Boy Team has been steadily acquiring new skill in preparation for the competition season.
- Girl's Optional (higher level) Team have all received their individualized routines which is a big moment for them and are rehearsing in preparation.
- Enrollment has gone up with many other sports coming to an end.

PARKS MAINTENANCE

All of the fields are ready for winter, did snow mold protection at HSP, athletic and FP. The leagues finished on the 25th, and equipment put away. ACC did finally get some nutrients to put on FP for extra energy in the spring, a Nitrogen material. Ready for the snow to fly.

COMMUNITY PROGRAMMING

Community Programming

- For unknown reasons, traffic has been fairly busy at Imagination Station with preschool families. We had a few exceptionally busy rainy days (10ish families), quite a few days with 6ish families, and one or two a week with 0 to 2 families.
- Vail Childcare visited Imagination Station and painted pottery on November 7. We have 5 birthday parties scheduled between mid-November and mid-December.
- We are trying to recruit Zumba, Pilates and Barre instructors for the upcoming winter. We'd like to add these classes on Tuesday and Thursday evenings. This is proving to be difficult! We just posted the positions in the Vail Daily.

Kid Zone

- Overall, our numbers have been lower than 2013-14, and we are expecting numbers to stay somewhat lower than last year. We have adjusted with staffing. Meanwhile, we are trying to keep folks involved as we know we will have an additional need for staff during holiday and February School's Out Camps.
- We hosted one day of School's Out Camp on Monday, 10/20 with 14 children. We will host three days of School's Out Camp on November 24 through 26.

Other

- Chad has been working with Todd O from the TOV on a skatepark in the atrium of the Lionshead Parking structure. We have a second preliminary design since from American Ramp Company, and it is good enough that we are planning to take it to the TOV Council at the second November meeting. Todd O has the 360° vision on this project; Chad is helping liaison with local skaters. The preliminary aspects of

seeking a project took more work than expected due to engineering challenges in addition to the tight space that exists.

- We had a huge crowd at the Trick or Treat Trot on 10/31 – about 500 children. Merchants and children were happy.
- We have a Community Programming Open House on Wed 12/3, Santa's Workshop on Fri 12/5, Imagination Station Open House on 12/6 and 7, Holiday Gift-Making on 12/9, 11, 12 & 16, Lanterns & Libations (in conjunction with TOV Library) on Thur 12/18.

Marketing/Photos (Tooting Our Own Horn)

- Sara posted a video to Facebook of children playing at After School.
- The TOTT coloring contest and advertisement were in the Vail Daily 6 times. In addition, we took coloring contests to the local elementary- and pre- schools where they went home in children's folders.
- The Vail Daily placed Trick or Treat Trot photos in their 11/1 paper.

BUILDING MAINTENANCE

Vail Golf Course

- Hole #8 gas line exposure
 - Xcel and sub-contractors have completed the installation of a new gas line and have agreed to
 - To pay for all damages incurred as a result of this project
 - turf repair work will be completed in spring of 2015.
- Hole #8 Stream bank stabilization
 - Xcel and TOV will begin restoring the stream bank with mobilization scheduled for Nov. 10th
 - final turf repair is scheduled to be concurrent with repair of other areas impacted by Xcel
- Hole #4 Residential construction
 - Contractor was given permission to utilize cart path with agreement to pay for any damage.
- Hole #12 ERW&SD well replacement project
 - replacement of well is complete, ERW&SD did an excellent job mitigating impact to course, no restoration work is required.

Vail Golf & Nordic Club House

- VRD has negotiated a new 6 month lease with Big Delicious Catering for use of Kitchen only
- VRD has renegotiated lease with Vail Nordic operator to accurately reflect current usage
- The VRD is now in possession of the Liquor License for the Vail Golf & Nordic Club House as well as optional premises for the golf course.
- The Restaurant at the Vail Golf and Nordic Center is now called **Grill on the Gore**
 - Policies and pricing are being drafted for use of this facility for events and this space is now available for bookings.

Vail Golf Maintenance Bldg.

- Heater in garage bay has been replaced, VRD will charge the TOV for work complete

Ford Park and Athletic Fields Renovation

- Punch list still not complete
- Soil tests and tissue samples were examined to determine the health of the turf. Based on results ACC provided fertilizer to VRD for application. It is anticipated that the turf will be healthy and ready for use in spring of 2015
- Project mostly landscaping on upper bench, work on Gardens entrance underway.
- TOV, VRD, BFAG, & VVF met to discuss maintenance of new park features, an agreement will be drafted once work is complete.

Dobson

- Concessions is looking at replacing the sink for code compliance
- Boiler Project has small punch list left, TOV moving toward final payment.
- Contractor is nearly complete with work on excavation on west side of building to repair concrete leaks and re grade.
- VRD working with TOV to repair snow fencing and install long term remedies to yearly challenges

Disc Golf

- VRD currently waiting for revised golf hole layout overhead map for use in planning.

Projects on the radar

- Conceptual plans for both shade structure at the Nature Center as well as storage building at the Athletic fields are now available for review by VRD board and staff.

DOBSON

- The annual ski and snowboard swap took place 2 weeks ago. They had a great year of sales. Not sure on exact numbers as they don't share that information with me. I do know talking to one of the larger vendors he said they doubled their best year at the Vail swap. So it must have been pretty good. Ski and Snowboard Club was also happy with the overall sales.
- Fall Adult Hockey leagues are under way. We have 12 teams playing in two divisions. Eagle (WECMRD) currently has 6 teams playing in one league.
- Our LTS has 40 kids total participating in our Basic Skills on Wednesdays with another 12 participating in our Jr. Prep on Mondays. We anticipate an increase in January as people will be settling into their winter activities.
- November weekends are all booked up until Thanksgiving as we are hosting the annual Vail Sportsmanship Tournament for the 35th time.