

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

4:30 P.M.
Thursday, October 25, 2012
Town of Vail, Council Chambers
AGENDA
SPECIAL MEETING

1. Call To Order
2. Executive Session for the purpose(s) of:
 - a. §24-6-402(4)(b), C.R.S., “Conferences with an attorney for the public entity for the purposes of receiving legal advice on specific legal questions.”
3. Public Input of Items not on the Agenda
4. September 2012 Financial Report – Mr. Eric Weaver
5. Proposed 2013 Program Fees
6. Public Hearing and Review of Proposed 2013 Budget
7. Executive Director Input
8. Board Member Input
9. Adjournment

ROBERTSON & MARCHETTI, P.C.

Certified Public Accountants

Accountant's Compilation Report

October 22, 2012

Board of Directors
Vail Recreation District
Vail, Colorado

I have compiled the accompanying balance sheet of Vail Recreation District as of September 30, 2012 and the related statement of revenues, expenditures and changes in fund balance with budgets for the nine month period then ended. I also compiled the accompanying budget and forecast of revenues, expenditures and changes in fund balance for the year ending December 31, 2012 and the preliminary 2013 budget in accordance with standards established by the American Institute of Certified Public Accountants.

I 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, I participate in the financial management of the District. Management (with my 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. I have prepared these financial statements in my capacity as consulting financial managers for the District.

My 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 my 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. I 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. I 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 2011 is presented for comparative purposes only. Such information is taken from the financial statements for the District for the year ended December 31, 2011, which have been audited by McMahan and Associates, L.L.C. and upon which they expressed an unqualified opinion in their report dated July 27, 2012.

I am not independent from an accounting and auditing perspective with respect to Vail Recreation District because I perform certain accounting services that impair my independence.

ROBERTSON & MARCHETTI, P.C.



Eric Weaver, CPA
Vice-President

VAIL RECREATION DISTRICT
 COMBINED BALANCE SHEET
 December 31, 2011 and September 30, 2012

	12/31/11					09/30/12				
	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	1,926,825	-			1,926,825	3,330,057	731			3,330,788
INVESTMENTS- RESTRICTED		286,522			286,522		288,209			288,209
ACCOUNTS RECEIVABLE	328,686	29,495			358,181	158,116	(10,124)			147,992
PROPERTY TAXES RECEIVABLE	2,402,903	277,727			2,680,630	90,321	10,439			100,760
PREPAIDS, DEPOSITS & INVENTORY	0	91,964			91,964	1,500	118,514			120,014
DUE (TO) FROM OTHER FUND	(21,379)	21,379			0	(77,400)	77,400			0
LOAN DUE (TO) FROM OTHER FUND	841	(841)			0	841	(841)			0
LAND & BUILDINGS			580,661	11,895,364	12,476,025			580,661	11,895,364	12,476,025
EQUIPMENT			739,599	1,658,746	2,398,345			739,599	1,658,746	2,398,345
ACCUM DEPR			(688,257)	(6,914,960)	(7,603,217)			(688,257)	(6,914,960)	(7,603,217)
COST OF BOND ISSUANCE, NET				261,332	261,332				261,332	261,332
TOTAL ASSETS	4,637,876	706,245	632,003	6,900,482	12,876,606	3,503,434	484,329	632,003	6,900,482	11,520,249
LIABILITIES AND FUND EQUITY										
ACCOUNTS PAYABLE	66,557	84,959			151,516	54,206	10,712			64,917
DEFERRED PROPERTY TAXES	2,402,903	277,727			2,680,630	90,321	10,439			100,760
DEFERRED REVENUE	14,590	10,282			24,872	12,090	27,890			39,980
ACCRUED COMPENSATED ABSENCES			37,146	16,176	53,322			37,146	16,176	53,322
ACCRUED INTEREST PAYABLE			1,250	33,543	34,793			1,250	33,543	34,793
GOLF EQUIPMENT LEASES PAYABLE				0	0				0	0
DUE TO TOV- DOBSON IMPROVEMENTS				15,920	15,920				10,613	10,613
DUE TO TOV-GYMNASTICS			120,000		120,000			120,000		120,000
DUE TO TOV-IRRIGATION SYSTEM				0	0				0	0
DUE TO ERWSD- WEATHER STATION				0	0				0	0
DOBSON BONDS PAYABLE				1,980,000	1,980,000				1,800,000	1,800,000
IMPUTED INTEREST			(4,646)	(617)	(5,263)			(4,646)	(310)	(4,956)
TOTAL LIABILITIES	2,484,050	372,969	153,750	2,045,022	5,055,791	156,616	49,041	153,750	1,860,022	2,219,429
NET ASSETS										
INV IN FIXED ASSETS, NET OF DEBT FUND BALANCE	2,153,826	333,277	478,253	4,855,460	5,333,713	3,346,819	435,288	478,253	5,040,460	5,518,713
					2,487,103					3,782,107
TOTAL NET ASSETS	2,153,826	333,277	478,253	4,855,460	7,820,816	3,346,819	435,288	478,253	5,040,460	9,300,819
TOTAL LIAB & NET ASSETS	4,637,876	706,245	632,003	6,900,482	12,876,606	3,503,435	484,329	632,003	6,900,482	11,520,249

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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: 10/22/12

Modified Accrual Basis

	2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2013 Prelim Budget
COMBINED REVENUES										
PROPERTY AND OTHER TAXES, NET OF FEES	3,192,781	2,669,949	2,718,888	(48,939)	-2%	2,576,803	2,617,776	(40,973)	-2%	2,706,031
OTHER NON-DEPARTMENTALIZED REVENUES	38,402	38,750	67,495	(28,745)	-43%	30,526	29,372	1,154	4%	63,500
SPORTS	327,022	359,725	333,264	26,461	8%	341,644	313,294	28,350	9%	424,539
GYMNASTICS	180,197	184,040	180,835	3,205	2%	139,628	138,379	1,249	1%	191,590
YOUTH SERVICES	352,697	349,462	363,900	(14,438)	-4%	324,138	316,939	7,199	2%	338,738
OUTDOOR & NORDIC PROGRAM	102,806	104,354	100,250	4,104	4%	76,874	69,846	7,028	10%	103,287
GOLF COURSE	1,258,063	1,432,642	1,336,263	96,379	7%	1,410,441	1,309,942	100,499	8%	1,336,163
TENNIS	36,409	35,433	35,237	196	1%	35,431	35,176	255	1%	35,475
DOBSON	462,565	493,530	467,313	26,217	6%	374,091	350,181	23,910	7%	508,386
TOTAL REVENUES	5,950,942	5,667,884	5,603,445	64,440	1%	5,309,575	5,180,904	128,671	2%	5,707,709
OPERATING EXPENSES										
ADMINISTRATION	(549,696)	(674,420)	(550,171)	(124,250)	-23%	(522,936)	(439,422)	(83,514)	-19%	(722,527)
PUBLIC RELATIONS/MARKETING	(230,497)	(234,210)	(237,237)	3,027	1%	(184,719)	(197,103)	12,384	6%	(234,503)
PARK MAINTENANCE	(165,330)	(182,731)	(173,271)	(9,460)	-5%	(142,391)	(144,875)	2,485	2%	(174,108)
FACILITIES MAINTENANCE	(103,398)	(102,369)	(105,635)	3,266	3%	(73,528)	(77,885)	4,357	6%	(104,195)
SPORTS	(430,219)	(449,600)	(434,763)	(14,837)	-3%	(359,276)	(364,311)	5,035	1%	(514,890)
GYMNASTICS	(191,281)	(203,505)	(194,481)	(9,024)	-5%	(152,108)	(143,958)	(8,150)	-6%	(216,248)
YOUTH SERVICES	(379,549)	(409,142)	(440,049)	30,907	7%	(336,045)	(361,876)	25,831	7%	(408,928)
OUTDOOR & NORDIC PROGRAM	(119,286)	(121,293)	(122,827)	1,534	1%	(96,466)	(95,329)	(1,137)	-1%	(123,330)
GOLF OPERATIONS	(651,741)	(657,516)	(671,376)	13,860	2%	(439,557)	(466,071)	26,514	6%	(658,582)
GOLF MAINTENANCE	(745,123)	(744,064)	(755,293)	11,229	1%	(590,128)	(609,180)	19,052	3%	(761,676)
TENNIS	(75,069)	(78,925)	(71,402)	(7,524)	-11%	(72,382)	(67,938)	(4,444)	-7%	(72,704)
DOBSON	(550,426)	(545,434)	(558,591)	13,157	2%	(397,271)	(412,085)	14,813	4%	(573,493)
TOTAL EXPENSES	(4,191,615)	(4,403,210)	(4,315,096)	(88,114)	-2%	(3,366,808)	(3,380,033)	13,225	0%	(4,565,183)
CHANGE IN FUND BAL BEFORE DS & CAP	1,759,326	1,264,674	1,288,348	(23,674)		1,942,767	1,800,871	141,897		1,142,526
CAPITAL PROJECT DONATIONS	88,720	30,000	-	30,000	100%	-	-	-	0%	-
DEBT SERVICE	(320,139)	(322,262)	(322,264)	2	0%	(321,762)	(321,764)	2	0%	(323,750)
CHANGE IN FUND BAL BEFORE CAPITAL	1,527,907	972,413	966,085	6,328		1,621,005	1,479,107	141,899		818,776
CAPITAL EXPENDITURES	(533,937)	(763,958)	(1,668,874)	904,916	54%	(326,001)	(717,824)	391,822	55%	(1,919,928)
CAPITAL CONTINGENCY/TBD	-	-	-	-	-100%	-	-	-	0%	-
OPERATIONS CONTINGENCY	-	-	(100,000)	100,000	100%	-	(100,000)	100,000	100%	(100,000)
CHANGE IN FUND BALANCE	993,970	208,455	(802,789)	1,011,244		1,295,004	661,283	633,721		(1,201,152)
BEGINNING FUND BALANCES	1,493,133	2,487,103	2,297,800	189,302		2,487,103	2,297,800	189,302		2,695,558
ENDING FUND BALANCES	2,487,103	2,695,558	1,495,011	1,200,546		3,782,107	2,959,084	823,023		1,494,406

VARIANCE EXPLANATIONS:

PROPERTY & OTHER TAXES- County has abated \$42K of taxes
 OTHER REVENUES- Postponed retirement backfill from forfeiture account
 SPORTS REVENUES- Participant numbers running high in almost every program.
 GOLF & REVENUES- Early start to season and higher daily fee prices producing good revenues.
 DOBSON REVENUES- Jared says this is the best summer he has ever had.
 ADMINISTRATION EXPENSES- Changes in personnel and golf course lawsuit
 YOUTH SERVICES EXPENSES- Savings from delayed opening of facility and slower than expected start to programming, offset by lost revenues
 GOLF OPERATIONS EXPENSES- Savings in building maintenance from pending clubhouse renovation
 GOLF MAINTENANCE EXPENSES- Timing from delayed chemical order.
 CAPITAL PROJECTS DONATIONS- Final installment from #3 shelter & #5 fence donations.
 CAPITAL- Planning to roll clubhouse funds to be paid to Town in 2013 once project underway.
 FUND BALANCE- Savings at end of 2011 in operations (\$105,000) as well as roll-forward of uncompleted capital projects (85,000).

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

Printed: 10/22/12

Modified Accrual Basis

	2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	2013 Prelim Budget
GENERAL FUND SUMMARY								
TAX REVENUES - PG 22	3,001,542	2,464,441	2,509,526	(45,085)	2,379,745	2,417,090	(37,345)	2,490,724
MISC REVENUES - PG 22	13,538	8,000	42,000	(34,000)	5,937	9,617	(3,680)	38,000
ADMIN OPERATIONS EXP - PG 24	(549,696)	(674,420)	(550,171)	(124,250)	(522,936)	(439,422)	(83,514)	(722,527)
PUBLIC RELATIONS EXPENSES - PG 25	(230,497)	(234,210)	(237,237)	3,027	(184,719)	(197,103)	12,384	(234,503)
PARK MAINTENANCE EXP PG 26	(165,330)	(182,731)	(173,271)	(9,460)	(142,391)	(144,875)	2,485	(174,108)
FACILITIES MAINTENANCE EXP PG 27	(103,398)	(102,369)	(105,635)	3,266	(73,528)	(77,885)	4,357	(104,195)
TAX EXPENSES - PG 23	(87,496)	(70,960)	(72,087)	1,127	(69,912)	(70,398)	486	(71,718)
ADMIN AND GENERAL CAPITAL EXP- PG 30	(45,284)	(18,003)	(22,990)	4,987	(1,003)	(22,990)	21,987	(45,617)
PARK MAINTENANCE CAPITAL EXP PG 29	(13,596)	(185,490)	(231,190)	45,700	(8,497)	(231,190)	222,693	(183,529)
FACILITIES MAINTENANCE CAPITAL EXP PG 30	(954)	-	-	-	-	-	-	(870)
TAX ANT. NOTE FEES & INT - PG 30	-	-	-	-	-	-	-	-
LEASE-PURCHASE FINANCING	-	-	-	-	-	-	-	-
OPERATIONS CONTINGENCY	-	-	-	-	-	-	-	-
CAPITAL CONTINGENCY/ TBD	-	-	-	-	-	-	-	-
TOTAL NON-DEPT INCOME (EXP)	1,818,828	1,004,258	1,158,945	(154,688)	1,382,695	1,242,843	139,852	991,657
SPORTS TOTAL REVENUES - PG 6	327,022	359,725	333,264	26,461	341,644	313,294	28,350	424,539
SPORTS TOTAL EXPENSES - PG 12	(430,219)	(449,600)	(434,763)	(14,837)	(359,276)	(364,311)	5,035	(514,890)
SPORTS CAPITAL EXPENSES- PG 28	(14,082)	(11,920)	(15,220)	3,300	(8,001)	(15,220)	7,219	(4,740)
SPORTS NET INCOME (EXP)	(117,279)	(101,795)	(116,719)	14,924	(25,633)	(66,237)	40,604	(95,091)
GYMNASTICS TOTAL REVENUES - PG 13	180,197	184,040	180,835	3,205	139,628	138,379	1,249	191,590
GYMNASTICS TOTAL EXPENSES - PG 15	(191,281)	(203,505)	(194,481)	(9,024)	(152,108)	(143,958)	(8,150)	(216,248)
GYMNASTICS DEBT SVC EXPENSES - PG 27	(40,000)	(40,000)	(40,000)	-	(40,000)	(40,000)	(0)	(40,000)
GYMNASTICS CAPITAL EXPENSES- PG 28	(1,324)	(23,800)	(15,000)	(8,800)	(2,638)	(15,000)	12,362	(16,817)
GYMNASTICS NET INCOME (EXP)	(52,409)	(83,265)	(68,646)	(14,619)	(55,118)	(60,579)	5,461	(81,475)
YOUTH SERVICES TOTAL REV - PG 16	352,697	349,462	363,900	(14,438)	324,138	316,939	7,199	338,738
YOUTH SERVICES TOTAL EXP - PG 20	(379,549)	(409,142)	(440,049)	30,907	(336,045)	(361,876)	25,831	(408,928)
YOUTH SERVICES CAPITAL EXPENSES - PG 28	(38,438)	(81,221)	(350)	(80,871)	(77,453)	(350)	(77,103)	(9,700)
YOUTH SERVICES NET INCOME (EXP)	(65,290)	(140,900)	(76,499)	(64,401)	(89,360)	(45,287)	(44,073)	(79,890)
OUTDOOR BRANCH TOT REV - PG 21	102,806	104,354	100,250	4,104	76,874	69,846	7,028	103,287
OUTDOOR BRANCH TOT EXP - PG 22	(119,286)	(121,293)	(122,827)	1,534	(96,466)	(95,329)	(1,137)	(123,330)
OUTDOOR BRANCH CAPITAL EXPENSES - PG 29	(6,500)	(29,000)	(29,000)	-	-	(29,000)	29,000	(10,242)
OUTDOOR BRANCH NET INCOME (EXP)	(22,980)	(45,940)	(51,577)	5,638	(19,592)	(54,484)	34,891	(30,285)
GEN FND INC (EXP) AFTER CAP	1,560,871	632,358	845,504	(213,147)	1,192,993	1,016,257	176,736	704,917
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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: 10/22/12

Modified Accrual Basis

	2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	2013 Prelim Budget
ENTERPRISE FUND SUMMARY								
GOLF REVENUES - PG 31	1,161,700	1,323,242	1,241,703	81,539	1,294,644	1,214,414	80,230	1,241,703
PRO SHOP REVENUES- PG 31	203,983	241,300	210,060	31,240	229,464	197,728	31,736	210,060
PRO SHOP COGS- PG 31	(107,620)	(131,900)	(115,500)	(16,400)	(113,667)	(102,200)	(11,467)	(115,600)
GOLF OPERATIONS EXP - PG 32	(651,741)	(657,516)	(671,376)	13,860	(439,557)	(466,071)	26,514	(658,582)
GOLF MAINTENANCE EXP - PG 34	(745,123)	(744,064)	(755,293)	11,229	(590,128)	(609,180)	19,052	(761,676)
GOLF OPERATIONS INCOME (EXP)	(138,801)	31,062	(90,406)	121,468	380,756	234,691	146,065	(84,095)
GOLF LOAN PROCEEDS & DONATIONS- PG 43	88,720	30,000	-	30,000	-	-	-	-
GOLF CAPITAL EXP- PG 46	(385,732)	(361,763)	(1,297,638)	935,875	(176,699)	(347,638)	170,939	(1,552,685)
GOLF DEBT SERVICE EXP- PG 48	-	-	-	-	-	-	-	-
GOLF NET INCOME (EXP)	(435,813)	(300,701)	(1,388,044)	1,087,343	204,057	(112,947)	317,004	(1,636,780)
TENNIS REVENUES - PG 35	36,409	35,433	35,237	196	35,431	35,176	255	35,475
TENNIS EXPENSES - PG 36	(75,069)	(78,925)	(71,402)	(7,524)	(72,382)	(67,938)	(4,444)	(72,704)
TENNIS CAPITAL EXP- PG 47	(3,580)	(3,845)	(9,500)	5,655	(3,845)	(9,500)	5,655	(59,990)
TENNIS NET INCOME (EXP)	(42,240)	(47,337)	(45,665)	(1,673)	(40,797)	(42,262)	1,466	(97,219)
DOBSON ARENA REV - PG 38	462,565	493,530	467,313	26,217	374,091	350,181	23,910	508,386
DOBSON ARENA EXP - PG 41	(550,426)	(545,434)	(558,591)	13,157	(397,271)	(412,085)	14,813	(573,493)
DOBSON CAPITAL EXP- PG 47	(24,447)	(48,916)	(47,986)	(930)	(47,866)	(46,936)	(930)	(35,738)
DOBSON NET INCOME (EXP)	(112,307)	(100,820)	(139,264)	38,444	(71,047)	(108,840)	37,793	(100,845)
PROPERTY TAXES - PG 42	287,104	284,669	289,780	(5,111)	275,050	279,220	(4,170)	295,522
TAX EXPENSES - PG 42	(8,369)	(8,202)	(8,332)	130	(8,080)	(8,137)	56	(8,497)
OTHER MISCELLANEOUS REV - PG 42	24,864	30,750	25,495	5,255	24,589	19,756	4,834	25,500
OPERATIONS CONTINGENCY	-	-	(100,000)	100,000	-	(100,000)	100,000	(100,000)
CAPITAL CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL OTHER REVENUE (EXP)	303,599	307,218	206,943	100,274	291,559	190,839	100,720	212,525
DEBT SERVICE (BONDS AND TOV) - PG 42	(280,139)	(282,262)	(282,264)	2	(281,762)	(281,764)	2	(283,750)
TOT ENT FND INC (EXP) AFTR DS & CAP	(566,901)	(423,903)	(1,648,293)	1,224,391	102,011	(354,974)	456,985	(1,906,068)
COMBINED INCOME (EXP) AFTR CAPITAL	993,970	208,455	(802,789)	1,011,244	1,295,004	661,283	633,721	(1,201,152)
TRANSFER FR GEN FND - PG 27	(570,000)	(430,000)	(1,650,000)	1,220,000	-	-	-	(1,910,000)
TRANSFER TO ENT FND - PG 41	570,000	430,000	1,650,000	(1,220,000)	-	-	-	1,910,000
BEGIN GEN FND BAL (DEFICIT)	1,162,955	2,153,826	1,963,807	190,019	2,153,826	1,963,807	190,019	2,356,184
BEGIN ENT FUND BAL (DEFICIT)	330,178	333,277	333,993	(717)	333,277	333,993	(717)	339,374
END GEN FUND BAL (DEFICIT)	2,153,826	2,356,184	1,159,312	1,196,872	3,346,819	2,980,064	366,755	1,151,100
END ENT FUND BAL (DEFICIT)	333,277	339,374	335,700	3,674	435,288	(20,980)	456,268	343,306
COMBINED ENDING FUND BALANCES	2,487,103	2,695,558	1,495,011	1,200,546	3,782,107	2,959,084	823,023	1,494,406
COMPONENTS OF COMBINED FUND BALANCE								
Reserved for Emergencies	119,334	104,101	105,893	(1,793)	104,101	105,893	(1,793)	107,606
Reserved for Prepays	-	-	-	-	-	-	-	-
Bond Reserve Fund	278,913	278,913	278,913	-	278,913	278,913	-	278,913
Unrestricted	2,088,856	2,312,544	1,110,205	1,202,339	3,399,093	2,574,277	824,816	1,107,887
Total	2,487,103	2,695,558	1,495,011	1,200,546	3,782,107	2,959,084	823,023	1,494,406
=	=	=	=	=	=	=	=	=

VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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Modified Accrual Basis

	2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	2013 Prelim Budget
SPORTS REVENUE:								
1-401-4150	182	300	300	0	0	300	(300)	0
1-401-4200	35,839	33,000	37,000	(4,000)	31,816	36,298	(4,482)	34,000
1-401-4210	0	0	0	0	0	0	0	0
1-401-4550	12,500	11,500	10,000	1,500	8,525	8,800	(275)	7,500
1-400-5150	0	0	0	0	0	0	0	0
Total REVENUE	48,521	44,800	47,300	(2,500)	40,341	45,398	(5,057)	41,500
ADULT SB LEAG REVENUE:								
1-410-4330	21,610	21,000	22,110	(1,110)	19,471	22,110	(2,640)	23,000
CO-ED SB LEAG REVENUE:								
1-411-4330	0	0	0	0	0	0	0	0
FLAG FB LEAG REVENUE:								
1-412-4330	2,179	2,650	2,170	480	2,650	1,235	1,415	2,480
OUTDOOR SOC LEAG REVENUE:								
1-413-4330	3,500	5,730	3,500	2,230	4,484	2,750	1,734	5,750
1-413-4550	0	0	0	0	0	0	0	0
Total REVENUE	3,500	5,730	3,500	2,230	4,484	2,750	1,734	5,750
T-BALL LEAG REVENUE:								
1-414-4330	0	855	2,400	(1,545)	855	2,400	(1,545)	1,500
RSS OPEN GYM REVENUE:								
1-431-4420	1,836	1,750	1,750	0	1,683	1,674	10	1,750
RSS ADULT VOLLEYBALL LEAGUE								
1-432-4330	1,570	2,250	2,250	0	825	1,462	(637)	2,250
RSS INDOOR SOC LEAG REVENUE:								
1-433-4330	1,340	1,820	1,340	480	1,820	1,340	480	1,980
WTR BSKB LEAG REVENUE:								
1-434-4330	3,500	3,110	3,500	(390)	3,110	3,500	(390)	3,455
SUMMER VOLLEYBALL LEAGUE								
1-436-4330	375	540	350	190	540	350	190	540
INV SOC TRNY REVENUE:								
1-445-4100	160	409	160	249	409	160	249	400
1-445-4340	8,820	8,100	8,820	(720)	8,100	8,820	(720)	8,100
1-445-4550	0	0	0	0	0	0	0	0
Total REVENUE	8,980	8,509	8,980	(471)	8,509	8,980	(471)	8,500
TEVA GAMES REVENUE:								
1-446-4320	3,567	5,919	3,567	2,352	5,919	3,567	2,352	5,500
1-446-4340	0	0	0	0	0	0	0	0
Total REVENUE	3,567	5,919	3,567	2,352	5,919	3,567	2,352	5,500
BIKE SERIES REVENUE:								
1-450-4100	0	0	0	0	0	0	0	1,200
1-450-4320	40,487	45,103	42,487	2,616	45,103	42,487	2,616	47,000
1-450-4550	13,655	12,000	12,000	0	10,695	9,886	809	11,000
1-453-4320	0	0	0	0	0	0	0	0
Total REVENUE	54,142	57,103	54,487	2,616	55,798	52,373	3,424	59,200

VAIL RECREATION DISTRICT
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RUNNING SERIES REVENUE:								
1-460-4100	0	0	1,200	(1,200)	0	1,147	(1,147)	0
1-460-4320	37,559	39,000	39,000	0	38,012	39,000	(988)	41,000
1-460-4550	10,400	11,000	10,650	350	10,211	8,602	1,609	10,000
1-453-4360	0	0	0	0	0	0	0	0
Total REVENUE	48,169	50,000	50,850	(850)	48,223	48,748	(526)	51,000
OTHER REVENUE:								
1-457-4320	13,060	17,335	13,210	4,125	17,010	13,058	3,952	24,750
1-457-4550	5,217	10,100	5,000	5,100	10,100	(1,024)	11,124	14,600
		0	0	0		0	0	5,000
1-447-4550	0	0	0	0	0	0	0	0
1-447-4320	0	0	0	0	0	0	0	0
1-459-4320	2,805	1,500	2,680	(1,180)	1,133	2,561	(1,428)	2,000
Total REVENUE	21,082	28,935	20,890	8,045	28,243	14,595	13,647	46,350
YTH BSKB LEAG REVENUE:								
1-470-4330	2,475	3,150	3,150	0	0	286	(286)	4,600
1-470-4550	1,500	1,500	1,500	0	1,000	1,500	(500)	750
Total REVENUE	3,975	4,650	4,650	0	1,000	1,786	(786)	5,350
YOUTH VOLLEYBALL LEAGUE REVENUE:								
1-474-4330	2,569	1,800	1,800	0	0	118	(118)	2,600
1-474-4550	0	0	0	0	0	0	0	0
Total REVENUE	2,569	1,800	1,800	0	0	118	(118)	2,600
YTH SOCCER LEAGUE REVENUE:								
1-478-4330	15,960	20,805	16,000	4,805	20,805	15,945	4,860	22,000
1-478-4550	7,350	6,010	6,000	10	6,010	5,592	418	5,500
Total REVENUE	23,310	26,815	22,000	4,815	26,815	21,537	5,278	27,500
OTHER CAMPS REVENUE:								
1-479-4350	5,968	12,325	9,000	3,325	12,325	9,000	3,325	12,325
1-480-4350	9,039	11,676	8,700	2,976	11,676	8,700	2,976	11,676
1-481-4350	8,774	8,562	8,250	312	8,562	8,250	312	8,562
1-482-4350	4,180	6,195	7,250	(1,055)	6,195	7,250	(1,055)	6,195
1-484-4350	16,970	21,137	16,970	4,167	21,137	16,970	4,167	21,137
1-485-4350	6,435	6,650	6,000	650	6,560	6,000	560	6,650
1-486-4350	800	955	800	155	955	800	155	800
1-487-4350	0	0	0	0	0	0	0	0
1-488-4350	10,254	14,994	10,400	4,594	14,994	10,400	4,594	14,994
1-489-4350	14,378	8,995	12,000	(3,005)	8,955	12,000	(3,045)	8,995
Total REVENUE	76,798	91,489	79,370	12,119	91,359	79,370	11,989	91,334
FOOD & BEVERAGE								
								38,000
								5,000
Total REVENUE	0	0	0	0	0	0	0	43,000
SPORTS TOTAL REVENUE	327,022	359,725	333,264	26,461	341,644	313,294	28,350	424,539

VAIL RECREATION DISTRICT
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SPORTS EXPENSES									
ADULT SB LEAGUE EXPENSES:									
1-410-5005	SALARIES-SEASONAL	2,100	1,000	2,000	1,000	600	2,000	1,400	1,000
1-410-5020	FICA	67	62	124	62	34	124	90	62
1-410-5022	MEDICARE	30	15	29	15	9	29	20	15
1-410-5140	PROFESSIONAL FEES	175	1,325	250	(1,075)	1,325	250	(1,075)	1,350
1-410-5300	OPERATING SUPPLIES	0	50	50	0	16	50	34	50
1-410-5364	PRIZES/AWARDS	0	1,009	1,000	(9)	1,009	1,000	(9)	1,000
1-410-5384	EQUIPMENT	772	500	500	0	0	0	0	500
1-410-5500	CONTRACT LABOR	3,310	5,350	4,200	(1,150)	5,300	4,200	(1,100)	5,350
	Total EXPENSES	6,454	9,311	8,153	(1,158)	8,293	7,653	(640)	9,327
FLAG FB LEAG EXPENSES:									
1-412-5005	SALARIES-SEASONAL	225	0	0	0	0	0	0	0
1-412-5020	FICA	0	4	0	(4)	4	0	(4)	0
1-412-5022	MEDICARE	3	1	0	(1)	1	0	(1)	0
1-412-5300	OPERATING SUPPLIES	20	150	150	0	0	150	150	150
1-412-5364	PRIZES/AWARDS	0	250	250	0	0	250	250	250
1-412-5500	CONTRACT LABOR	1,125	1,500	1,500	0	400	700	300	1,550
	Total EXPENSES	1,373	1,905	1,900	(5)	405	1,100	695	1,950
OUTDOOR SOC LEAG EXPENSES:									
1-413-5005	SALARIES- SEASONAL	0	0	0	0	0	0	0	0
1-413-5022	MEDICARE	0	0	0	0	0	0	0	0
1-413-5300	OPERATING SUPPLIES	13	200	200	0	0	200	200	200
1-413-5364	PRIZES/AWARDS	0	400	400	0	195	400	205	400
1-413-5500	CONTRACT LABOR	1,395	2,700	1,400	(1,300)	2,250	1,400	(850)	2,700
1-413-5554	LICENSE/PERMIT FEES	0	0	0	0	0	0	0	0
1-413-5650	FACILITY RENTAL	0	0	0	0	0	0	0	0
	Total EXPENSES	1,408	3,300	2,000	(1,300)	2,445	2,000	(445)	3,300
TBALL LEAG EXPENSES:									
1-414-5362	T-SHIRTS	0	402	400	(2)	402	400	(2)	402
1-414-5364	PRIZES/AWARDS	0	120	120	0	0	120	120	120
1-414-5384	EQUIPMENT	0	680	680	0	93	680	587	300
	Total EXPENSES	0	1,202	1,200	(2)	495	1,200	705	822
RSS OPEN GYM EXPENSES:									
1-431-5300	OPERATING SUPPLIES	220	200	200	0	30	36	6	200
RSS VB LEAG EXPENSES:									
1-432-5000	SALARIES	0	70	0	(70)	70	0	(70)	70
1-432-5022	MEDICARE	0	1	0	(1)	0	0	0	1
1-432-5300	OPERATING SUPPLIES	0	150	150	0	0	97	97	150
1-432-5364	PRIZES/AWARDS	177	400	400	0	291	400	109	400
1-432-5500	CONTRACT LABOR	0	470	500	30	0	500	500	470
	Total EXPENSES	177	1,091	1,050	(41)	361	997	636	1,091
RSS INDOOR SOC LEAG EXPENSES:									
1-433-5005	SALARIES- SEASONAL	0	190	190	0	0	190	190	190
1-433-5022	MEDICARE	0	3	3	0	0	3	3	3
1-433-5364	PRIZES/AWARDS	222	225	225	0	193	225	32	225
1-433-5384	EQUIPMENT	157	125	125	0	0	39	39	125
1-433-5500	CONTRACT LABOR	525	725	700	(25)	725	700	(25)	725
	Total EXPENSES	904	1,268	1,243	(25)	918	1,157	239	1,268

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WTR BSKB LEAG EXPENSES:									
1-434-5005	SALARIES- SEASONAL	2,145	90	2,145	2,055	90	2,145	2,055	90
1-434-5020	FICA	71	0	0	0	0	0	0	0
1-434-5022	MEDICARE	31	1	31	30	1	31	30	1
1-434-5300	OPERATING SUPPLIES	150	150	150	0	0	150	150	150
1-434-5364	PRIZES/AWARDS	250	204	250	46	204	250	46	204
1-434-5384	EQUIPMENT	122	0	0	0	0	0	0	0
1-434-5500	CONTRACT LABOR	650	2,575	650	(1,925)	2,575	650	(1,925)	2,665
	Total EXPENSES	3,419	3,020	3,226	206	2,870	3,226	356	3,110
INV SOC TRNY EXPENSES:									
1-445-5005	SALARIES- SEASONAL	0	0	0	0	0	0	0	0
1-445-5300	OPERATING SUPPLIES	152	300	300	0	193	300	107	300
1-445-5302	FOOD SUPPLIES	345	450	450	0	295	450	155	450
1-445-5354	CGS/RETAIL	0	500	500	0	328	500	172	500
1-445-5364	PRIZES/AWARDS	314	750	750	0	600	750	150	750
1-445-5454	LODGING	2,800	2,800	2,800	0	2,800	2,800	0	2,800
	FIELD RENTAL		0	0	0	0	0	0	0
1-445-5500	CONTRACT LABOR	3,970	3,970	3,970	0	3,810	3,970	160	3,970
1-445-5650	FACILITY RENTAL	0	0	0	0	0	0	0	500
	Total EXPENSES	7,581	8,770	8,770	0	8,026	8,770	744	9,270
TEVA GAMES EXPENSES:									
1-446-5005	SALARIES- SEASONAL	0	0	0	0	0	0	0	0
1-446-5300	OPERATING SUPPLIES	0	104	0	(104)	104	0	(104)	150
1-446-5302	FOOD SUPPLIES	234	234	234	0	68	234	166	250
1-446-5500	CONTRACT LABOR	150	150	150	0	150	150	0	250
1-446-5530	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
1-446-5554	LICENSE/PERMIT FEES	0	0	0	0	0	0	0	0
	Total EXPENSES	384	488	384	(104)	322	384	62	650
BIKE SERIES EXPENSES:									
1-450-5005	SALARIES- SEASONAL	280	1,452	300	(1,152)	1,452	300	(1,152)	1,500
1-450-5020	FICA	17	90	19	(71)	90	19	(71)	93
1-450-5022	MEDICARE	4	21	4	(17)	21	4	(17)	22
1-450-5300	OPERATING SUPPLIES	3,654	3,700	3,700	0	2,405	3,700	1,295	3,700
1-453-5300	ROMP THE RUNWAY OPER SUPPLIE	0	0	0	0	0	0	0	0
1-450-5302	FOOD -MTN BIKE RACES	224	306	245	(61)	306	245	(61)	250
1-450-5354	CGS/RETAIL	0	600	600	0	0	600	600	600
1-450-5362	T-SHIRTS MTN BIKE RACES	0	250	250	0	237	250	14	250
1-450-5364	PRIZES/AWARDS	7,339	6,323	6,000	(323)	6,323	6,000	(323)	6,000
1-450-5430	ADVERTISING	0	0	0	0	0	0	0	0
1-450-5432	PRINTING	0	61	0	(61)	61	0	(61)	61
1-450-5500	CONTRACT LABOR	2,400	2,400	2,400	0	2,380	2,400	20	2,400
1-450-5530	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
1-450-5554	LICENSE/PERMITS -MTN BIKERACE	4,776	4,500	4,500	0	2,880	4,323	1,443	4,500
1-453-5500	CONTRACT LBR- ROMP THE RUNWA	0	0	0	0	0	0	0	0
1-459-5500	CONTRACT LABOR	0	0	0	0	0	0	0	0
	Total EXPENSES	18,694	19,703	18,018	(1,685)	16,154	17,841	1,687	19,376

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RUNNING SERIES EXPENSES:								
1-460-5005 SALARIES- SEASONAL	124	430	100	(330)	430	100	(330)	310
1-460-5020 FICA	8	27	6	(20)	27	6	(20)	19
1-460-5022 MEDICARE	2	6	1	(5)	6	1	(5)	4
1-460-5300 OPERATING SUPPLIES	2,764	2,250	2,250	0	1,717	1,489	(228)	2,250
1-460-5302 FOOD SUPPLIES	1,262	1,766	1,500	(266)	1,766	1,500	(266)	1,500
1-460-5362 T-SHIRTS	15,363	9,500	14,800	5,300	8,496	14,800	6,304	12,000
1-460-5364 PRIZES/AWARDS	2,067	3,000	3,000	0	619	3,000	2,381	2,500
1-460-5454 LODGING	0	0	0	0	0	0	0	0
1-460-5500 CONTRACT LABOR	1,100	1,400	1,400	0	925	1,400	475	1,750
1-460-5530 POSTAGE/SHIPPING	2,175	1,000	2,131	1,131	783	2,131	1,348	1,000
1-460-5554 LICENSE/PERMIT FEES	1,700	2,000	2,000	0	700	1,488	788	2,000
1-460-5600 MISC OPER RENTAL	0	0	0	0	0	0	0	0
Total EXPENSES	26,564	21,379	27,189	5,810	15,469	25,916	10,447	23,334
KIDS ADVENTURE RACE								
1-457-5005 SALARIES- SEASONAL	1,185	200	0	(200)	200	0	(200)	200
1-457-5020 FICA	73	12	0	(12)	12	0	(12)	12
1-457-5022 MEDICARE	17	3	0	(3)	3	0	(3)	3
1-457-5300 OPERATING SUPPLIES	3,060	2,500	2,500	0	2,329	2,066	(263)	5,850
1-447-5300 OPERATING SUPPLIES	0	0	0	0	0	0	0	0
1-457-5302 FOOD SUPPLIES	443	400	400	0	336	400	64	500
1-457-5362 T-SHIRTS	1,156	675	532	(143)	675	532	(143)	1,500
1-457-5364 PRIZES/AWARDS	253	340	253	(87)	340	253	(87)	700
1-457-5430 ADVERTISING	0	1,000	0	(1,000)	980	0	(980)	3,500
DESIGN / ARTWORK SERVICES	0	0	0	0	0	0	0	1,500
1-447-5500 CONTRACT LABOR	0	0	0	0	0	0	0	0
1-457-5500 CONTRACT LABOR	6,965	15,000	10,000	(5,000)	14,168	10,000	(4,168)	22,700
1-457-5554 LICENSE/PERMIT FEES	100	848	100	(748)	848	100	(748)	1,000
Total EXPENSES	13,253	20,978	13,785	(7,193)	19,891	13,351	(6,540)	37,465
YTH BSKB LEAG EXPENSES:								
1-470-5300 OPERATING SUPPLIES	0	100	100	0	0	100	100	100
1-470-5362 T-SHIRTS	419	300	300	0	0	0	0	500
1-470-5364 PRIZES/AWARDS	0	100	100	0	0	0	0	100
Total EXPENSES	419	500	500	0	0	100	100	700
YOUTH VOLLEYBALL LEAGUE EXPENSES:								
1-474-5300 OPERATING SUPPLIES	339	500	500	0	0	500	500	500
1-474-5500 CONTRACT LABOR	1,200	600	600	0	0	0	0	1,200
1-474-5432 PRINTING	0	0	0	0	0	0	0	0
Total EXPENSES	1,539	1,100	1,100	0	0	500	500	1,700
YTH SOCCER LEAGUE EXPENSES:								
1-478-5005 SALARIES-SEASONAL	0	500	500	0	0	466	466	250
1-478-5020 FICA	0	0	0	0	0	0	0	16
1-478-5022 MEDICARE	0	7	7	0	0	7	7	4
1-478-5300 OPERATING SUPPLIES	1,024	1,095	1,000	(95)	1,095	817	(279)	1,000
1-478-5360 UNIFORMS	7,247	7,586	4,500	(3,086)	7,586	4,500	(3,086)	7,000
1-478-5362 T-SHIRTS	130	0	0	0	0	0	0	0
1-478-5364 PRIZES/AWARDS	1,100	900	900	0	618	642	24	900
1-478-5384 EQUIPMENT	1,346	1,500	1,500	0	1,272	1,210	(62)	1,500
1-478-5430 ADVERTISING	0	0	0	0	0	0	0	0
1-478-5500 CONTRACT LABOR	2,730	2,000	2,000	0	1,295	1,018	(277)	2,300
1-478-5554 CHARTER FEES	0	0	0	0	0	0	0	0
1-478-5600 FIELD RENTAL	240	400	400	0	0	400	400	0
Total EXPENSES	13,817	13,988	10,807	(3,181)	11,867	9,060	(2,807)	12,969

VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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Modified Accrual Basis

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YTH LACROSSE CAMP EXPENSES:								
1-479-5300	OPERATING SUPPLIES	160	160	160	0	160	160	0
1-479-5500	CONTRACT LABOR	4,095	6,750	(961)	7,711	6,750	(961)	9,200
	Total EXPENSES	4,255	6,910	(801)	7,711	6,910	(801)	9,200
YTH BSKB CAMP EXPENSES:								
1-480-5300	OPERATING SUPPLIES	0	0	0	0	0	0	0
1-480-5362	T-SHIRTS	458	500	(5)	505	500	(5)	505
1-480-5500	CONTRACT LABOR	6,413	6,460	(2,784)	9,244	6,460	(2,784)	9,244
1-480-5600	MISC RENTALS	0	0	0	0	0	0	0
	Total EXPENSES	6,871	6,960	(2,789)	9,749	6,960	(2,789)	9,749
YTH BASE CAMP EXPENSES:								
1-481-5300	OPERATING SUPPLIES	43	100	(7)	107	100	(7)	107
1-481-5500	CONTRACT LABOR	6,630	6,187	547	5,640	6,187	547	5,640
	Total EXPENSES	6,673	6,287	540	5,747	6,287	540	5,747
GIRLS SOCCER ACADEMY EXPENSES:								
1-482-5005	SALARIES-SEASONAL	1,800	1,800	680	1,120	1,800	680	1,120
1-482-5020	FICA	112	112	42	69	112	42	69
1-482-5022	MEDICARE	26	26	10	16	26	10	16
1-482-5300	OPERATING SUPPLIES	0	0	0	0	0	0	0
1-482-5362	T-SHIRTS	383	383	(114)	497	383	(114)	497
1-482-5500	CONTRACT LABOR	1,840	3,600	(135)	3,735	3,600	(135)	3,735
	Total EXPENSES	4,161	5,921	483	5,438	5,921	483	5,438
YTH SOC CAMP EXPENSES:								
1-484-5020	FICA	0	0	0	0	0	0	0
1-484-5022	MEDICARE	0	0	0	0	0	0	0
1-484-5400	YTH SOCCER CAMP CONTRACT	0	0	0	0	0	0	0
1-484-5500	CONTRACT LABOR	11,386	11,151	(868)	12,019	10,921	(1,098)	14,000
	Total EXPENSES	11,386	11,151	(868)	12,019	10,921	(1,098)	14,000
FLAG FOOTBALL CAMP EXPENSES:								
1-485-5500	CONTRACT LABOR	3,675	4,500	(500)	4,069	4,500	431	5,000
CYCLECROSS CAMP EXPENSES:								
1-486-5500	CONTRACT LABOR	640	640	0	632	640	8	640
HOWARD HEAD SPORTS CAMP EXPENSES:								
1-487-5360	UNIFORMS	0	0	0	0	0	0	0
MINI HAWKS CAMP EXPENSES:								
1-488-5500	CONTRACT LABOR	7,219	7,800	(4,200)	10,193	7,800	(2,393)	11,250
YOUTH VOLLEYBALL CAMP EXPENSES:								
1-489-5300	OPERATING SUPPLIES	203	203	55	148	203	55	150
1-489-5302	FOOD SUPPLIES	0	0	0	0	0	0	0
1-489-5362	T-SHIRTS	313	313	(57)	370	313	(57)	300
1-489-5430	ADVERTISING	0	0	0	0	0	0	0
1-489-5500	CONTRACT LABOR	11,179	9,300	2,640	6,660	9,300	2,640	6,660
	Total EXPENSES	11,694	9,816	2,638	7,178	9,816	2,638	7,110

VAIL RECREATION DISTRICT
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CONCESSIONS:

COST OF GOODS SOLD
 SALARIES-SEASONAL
 FICA
 MEDICARE
 W.C. INS
 WEXPENDIBLE SUPPLIES
 EQUIPMENT REPAIR
 BUILDING MAINTENANCE
 OFFICE SUPPLIES
 ADVERTISING
 UNIFORMS
 LAUNDRY & LINEN
 CLEANING SUPPLIES
 LICENSES & PERMITS
 EMPLOYEE RELATIONS
 MARKETING
 CREDIT CARD FEES
 Utility - Trash ***
Total EXPENSES

2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	2013 Prelim Budget
							12,900
							15,288
							948
							222
							306
							2,000
							1,500
							5,000
							33
							33
							200
							500
							100
							500
							100
							1,000
							945
							1,000
0	0	0	0	0	0	0	42,575

VAIL RECREATION DISTRICT
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SPORTS OVERHEAD EXPENSES:								
1-400-5000 SALARIES	153,955	150,451	150,451	0	112,690	112,686	(3)	148,451
1-400-5005 SALARIES- SEASONAL	11,087	12,373	11,760	(613)	12,373	11,584	(789)	13,760
1-400-5010 RETIREMENT	18,312	18,806	18,806	0	14,086	14,086	(0)	18,556
1-400-5020 F.I.C.A.	687	767	729	(38)	760	718	(41)	853
1-400-5022 MEDICARE	2,237	2,361	2,352	(9)	1,693	1,802	109	2,352
1-400-5040 HEALTH INS	33,921	38,128	38,128	0	27,556	28,215	659	40,817
1-400-5042 LIFE/DISABILITY	1,891	2,035	2,035	0	1,384	1,526	142	2,035
1-400-5050 SKI / WELLNESS BENEFIT	1,860	1,800	1,800	0	49	0	(49)	1,980
1-400-5070 PROF DEVELOPMENT	0	500	500	0	40	13	(27)	500
1-400-5071 EVENT/SPONSOR RECRUITMENT	1,910	1,900	1,900	0	1,275	1,121	(154)	1,900
1-400-5210 REP&MAINT/COPIER	1,316	1,300	1,300	0	0	1,300	1,300	1,300
1-400-5212 REP&MAINT/COMPUTER	0	0	0	0	0	0	0	0
1-400-5240 REP&MAINT/VEHICLES	6,521	1,000	1,000	0	432	84	(347)	1,000
1-400-5300 OPERATING SUPPLIES	0	0	0	0	0	0	0	0
1-400-5310 OFFICE SUPPLIES	870	750	750	0	316	280	(36)	750
1-400-5320 JANITORIAL SUPPLIES	65	250	250	0	0	0	0	250
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)	59	110	110	0	0	0	0	110
1-400-5360 UNIFORMS	949	900	900	0	29	900	871	900
1-400-5400 UTILITIES/GAS	0	0	0	0	0	0	0	0
1-400-5402 UTIL/WATER & SEWER	3,417	3,200	3,200	0	2,495	2,428	(68)	3,200
1-400-5404 UTIL/ELECTR	2,213	2,000	2,000	0	1,184	1,379	195	2,000
1-400-5420 W.C. INS	1,712	1,507	1,712	205	1,507	1,712	205	1,658
1-400-5430 ADVERTISING	18,202	18,900	18,900	0	18,525	15,936	(2,588)	18,900
1-400-5432 PRINTING	3,458	4,000	4,800	800	2,982	4,617	1,635	4,000
1-400-5450 MILEAGE REIMBURSMET	0	100	100	0	0	96	96	100
1-400-5452 MEALS	82	200	200	0	0	200	200	200
1-400-5470 BANK FEES	6,815	6,700	6,000	(700)	6,090	5,562	(529)	6,700
1-400-5471 AMEX FEES	55	55	0	(55)	55	0	(55)	55
1-400-5480 FIRE ALARM FEES	0	250	250	0	0	250	250	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	1,782	0	0	0	0	0	0	0
1-400-5530 POSTAGE/SHIPPING	2,033	2,300	2,300	0	1,618	2,287	669	1,800
1-400-5542 CELLULAR PHONES	713	700	700	0	513	527	14	700
1-400-5543 NETWORK CONNECTION	720	720	720	0	399	540	141	720
1-400-5552 BOOKS/PERIODICALS/SUBSCR	50	402	150	(252)	402	150	(252)	402
1-400-5554 LICENSE/PERMIT FEES	0	300	300	0	0	300	300	300
1-400-5560 EMPLOYEE APPRECIATION	0	750	750	0	161	750	589	750
1-400-5650 FACILITY RENTAL	0	0	0	0	0	0	0	0
1-400-5824 SM CAP/OFFICE EQUIP	545	400	400	0	379	215	(164)	400
Total EXPENSES	277,438	275,916	275,254	(662)	208,993	211,264	2,271	277,650
SPORTS TOTAL EXPENSES	430,219	449,600	434,763	(14,837)	359,276	364,311	5,035	514,890
SPORTS NET INCOME (EXPENSE)	(103,197)	(89,875)	(101,499)	11,624	(17,632)	(51,017)	33,385	(90,351)

VAIL RECREATION DISTRICT
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GYMNASTICS									
YTH GYMNASTICS REVENUE:									
1-492-4100	RETAIL SALES	4,323	4,000	4,000	0	3,792	3,221	571	4,000
1-492-4300	PROGRAM FEES	0	0	0	0	0	0	0	0
1-492-4320	ENTRY FEES - TEAM	11,219	14,510	14,510	0	6,878	9,059	(2,181)	16,330
1-492-4360	LESSONS/CLASSES	68,222	64,710	64,710	0	47,702	47,494	207	69,880
1-492-4361	TEAM LESSONS/CLASSES	53,824	51,040	51,040	0	38,568	36,561	2,007	54,420
1-492-4365	DANCE REVENUE	3,858	3,500	3,500	0	2,670	2,883	(213)	3,360
1-492-4367	MARTIAL ART REVENUE	3,605	4,200	4,200	0	2,800	3,150	(350)	4,200
1-492-4368	YOGA/FITNESS REVENUE	0	0	2,000	(2,000)	0	1,417	(1,417)	0
1-492-4370	UNIFORM REVENUE	5,549	7,000	5,000	2,000	3,425	3,037	388	7,000
1-492-4372	BIRTHDAY PARTIES	2,955	3,750	3,750	0	2,465	3,433	(968)	3,000
1-492-4373	CAMP REVENUE	26,642	31,330	28,125	3,205	31,330	28,125	3,205	29,400
1-492-4540	DONATIONS	0	0	0	0	0	0	0	0
	CORPORATE SPONSORSHIP	0	0	0	0	0	0	0	0
	Total REVENUES	180,197	184,040	180,835	3,205	139,628	138,379	1,249	191,590
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	180,197	184,040	180,835	3,205	139,628	138,379	1,249	191,590

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YTH GYMNASTICS EXPENSES:								
1-492-5000	49,271	48,271	48,271	0	37,132	37,132	(0)	49,271
1-492-5005	51,280	50,000	45,868	(4,132)	43,290	35,744	(7,546)	60,978
1-492-5010	6,034	6,034	6,034	0	4,641	4,641	0	6,159
1-492-5020	3,133	3,100	2,844	(256)	2,664	2,216	(448)	3,781
1-492-5022	1,391	1,425	1,365	(60)	1,145	1,057	(88)	1,599
1-492-5040	14,384	16,796	16,796	0	12,142	11,925	(217)	18,088
1-492-5042	562	667	667	0	453	500	46	667
1-492-5050	2,341	1,800	1,800	0	0	0	0	1,800
1-492-5070	1,795	2,300	2,000	(300)	2,230	2,000	(230)	2,000
1-492-5200	743	1,000	1,000	0	956	1,000	44	1,000
1-492-5202	2,936	3,500	3,000	(500)	3,267	2,111	(1,156)	3,500
1-492-5204	6,000	6,000	6,000	0	3,000	3,000	0	6,000
1-492-5210	159	450	450	0	159	450	291	200
1-492-5300	2,823	3,000	4,000	1,000	2,260	3,367	1,107	3,000
1-492-5302	0	0	0	0	0	0	0	0
1-492-5340	118	400	400	0	0	400	400	400
1-492-5354	2,993	2,500	2,500	0	2,238	2,000	(238)	3,000
1-492-5360	0	300	300	0	0	300	300	300
1-492-5361	5,922	6,500	4,000	(2,500)	4,727	2,730	(1,998)	6,000
1-492-5364	0	0	0	0	0	0	0	0
1-492-5378	0	0	500	500	0	341	341	0
1-492-5384	0	0	0	0	0	0	0	0
1-492-5390	1,119	2,500	1,500	(1,000)	2,136	1,500	(636)	2,000
1-492-5391	1,348	1,365	1,100	(265)	1,365	1,100	(265)	1,365
1-492-5400	2,832	3,150	3,150	0	1,535	2,060	526	3,310
1-492-5402	1,510	1,600	1,600	0	1,055	1,196	141	1,680
1-492-5404	3,029	3,000	3,000	0	1,780	2,295	515	3,150
1-492-5420	1,188	838	1,077	239	838	1,077	239	922
1-492-5430	800	2,500	2,500	0	1,295	1,016	(279)	1,500
1-492-5432	0	300	300	0	43	122	79	300
1-492-5443	0	0	0	0	0	0	0	0
1-492-5450	0	0	0	0	0	0	0	0
1-492-5452	0	0	0	0	0	0	0	0
1-492-5456	0	0	0	0	0	0	0	0
1-492-5470	4,032	4,600	4,600	0	2,973	3,537	564	4,600
1-492-5471	0	0	0	0	0	0	0	0
1-492-5480	1,408	2,000	2,000	0	343	1,838	1,495	2,000
1-492-5500	0	1,750	0	(1,750)	1,750	0	(1,750)	0
1-492-5504	9,183	9,000	9,000	0	6,352	6,649	297	9,000
1-492-5508	0	0	0	0	0	0	0	0
1-492-5530	0	100	100	0	0	100	100	100
1-492-5540	830	900	900	0	803	661	(142)	900
1-492-5543	719	750	750	0	540	563	23	750
1-492-5554	0	0	0	0	0	0	0	0
1-492-5560	0	100	100	0	0	75	75	100
1-492-5561	11,396	14,510	14,510	0	8,996	8,948	(48)	16,330
1-492-5800	0	500	500	0	0	308	308	500
Total EXPENSES	191,281	203,505	194,481	(9,024)	152,108	143,958	(8,150)	216,248

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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	191,281	203,505	194,481	(9,024)	152,108	143,958	(8,150)	216,248
GYMNASTICS NET INC (EXP)	(11,085)	(19,465)	(13,646)	(5,819)	(12,480)	(5,579)	(6,901)	(24,658)

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YOUTH SERVICES REVENUE:								
1-501-4200	0	0	1,200	(1,200)	0	12	(12)	0
1-501-4540	0	0	0	0	0	0	0	0
1-501-4550	2,717	1,835	2,000	(165)	1,835	2,000	(165)	2,000
1-501-4999	204	0	0	0	0	0	0	0
Total REVENUE	2,921	1,835	3,200	(1,365)	1,835	2,012	(177)	2,000
IMAGINATION STATION REVENUE:								
1-510-4200	0	1,300	0	1,300	970	0	970	1,300
1-510-4320	1,008	200	0	200	70	0	70	200
1-510-4420	2,817	2,400	0	2,400	1,335	0	1,335	2,400
1-510-4540	0	100	6,000	(5,900)	23	4,500	(4,477)	100
1-510-4550	0	0	0	0	0	0	0	0
Total REVENUE	3,825	4,000	6,000	(2,000)	2,398	4,500	(2,102)	4,000
NON-SUMMER PROGRAMS REVENUE:								
1-530-4300	4,177	11,000	43,500	(32,500)	8,773	31,636	(22,864)	16,500
RSES B&A SCHOOL REVENUE:								
1-540-4300	64,966	56,000	52,500	3,500	45,700	36,822	8,879	54,000
1-540-4310	1,740	1,500	1,200	300	860	690	170	1,500
1-540-4350	28,184	30,000	25,000	5,000	23,425	19,399	4,026	28,000
1-540-4360	0	0	0	0	0	0	0	0
1-540-4410	0	0	0	0	20	0	20	0
1-540-4420	0	0	0	0	0	0	0	0
1-540-4421	60	0	0	0	0	0	0	0
1-540-4550	0	0	0	0	0	0	0	0
Total REVENUE	94,950	87,500	78,700	8,800	70,005	56,911	13,095	83,500
CAMP VAIL REVENUE:								
1-550-4100	0	0	0	0	0	0	0	0
1-550-4310	3,140	3,270	3,000	270	3,270	3,000	270	3,000
1-550-4300	150,647	152,994	145,000	7,994	152,994	140,380	12,614	146,500
1-550-4350	40,299	38,653	35,000	3,653	38,653	35,000	3,653	35,250
1-550-4550	0	0	0	0	0	0	0	0
Total REVENUE	194,086	194,917	183,000	11,917	194,917	178,380	16,537	184,750
SUMMER PROGRAMS REVENUE:								
1-570-4100	0	0	0	0	0	0	0	0
1-570-4310	2,560	2,880	2,500	380	2,880	2,500	380	2,039
1-570-4300	6,426	6,160	6,000	160	6,160	6,000	160	6,000
1-570-4350	37,752	37,170	35,000	2,170	37,170	35,000	2,170	35,949
Total REVENUE	46,738	46,210	43,500	2,710	46,210	43,500	2,710	43,988
SPECIAL EVENTS REVENUE:								
1-580-4300	0	0	0	0	0	0	0	0
1-580-4320	0	0	0	0	0	0	0	0
1-580-4550	6,000	4,000	6,000	(2,000)	0	0	0	4,000
Total REVENUE	6,000	4,000	6,000	(2,000)	0	0	0	4,000
TOTAL YOUTH SVCS REVENUE	352,697	349,462	363,900	(14,438)	324,138	316,939	7,199	338,738

VAIL RECREATION DISTRICT
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IMAGINATION STATION EXPENSES:								
1-510-5000 SALARIES- SALARY	0	0	0	0	0	0	0	0
1-510-5005 SALARIES- HOURLY	1,167	5,000	5,000	0	3,008	5,000	1,992	4,000
1-510-5020 F.I.C.A.	70	310	310	0	185	310	125	248
1-510-5022 MEDICARE	17	73	73	0	44	73	29	58
1-510-5202 REP/MAINT/INT BUILDING	0	100	0	(100)	4	0	(4)	100
1-510-5220 REP & MAINT/EQUIP + MACHINE	0	1,000	1,000	0	7	1,000	993	500
1-510-5300 OPERATING SUPPLIES	79	500	500	0	221	500	279	500
1-510-5302 FOOD SUPPLIES	0	300	300	0	0	300	300	300
1-510-5350 CGS/FOOD & BEV	0	0	0	0	0	0	0	0
1-510-5354 CGS/RETAIL	0	0	0	0	0	0	0	0
1-510-5362 T-SHIRTS	0	0	0	0	0	0	0	0
1-510-5364 PRIZES/AWARDS	0	0	0	0	0	0	0	0
1-510-5384 PLAY EQUIPMENT	0	100	0	(100)	53	0	(53)	100
1-510-5420 W.C.INS	0	0	0	0	0	0	0	0
1-510-5430 ADVERTISING	600	0	0	0	0	0	0	0
1-510-5432 PRINTING	0	0	0	0	0	0	0	0
1-510-5504 CLEANING SERVICES	0	3,000	3,000	0	1,049	0	(1,049)	3,000
Total EXPENSES	1,933	10,383	10,183	(200)	4,571	7,183	2,612	8,806
NEW YEAR'S EVE EXPENSES:								
1-520-5302 FOOD SUPPLIES	0	0	0	0	0	0	0	0
1-520-5500 CONTRACT LABOR	0	0	0	0	0	0	0	0
Total EXPENSES	0	0	0	0	0	0	0	0
NON-SUMMER PROGRAMS EXPENSES:								
1-530-5005 SALARIES- HOURLY	0	3,000	26,939	23,939	2,806	19,592	16,786	5,000
1-530-5020 F.I.C.A.	0	206	1,670	1,464	200	1,215	1,015	310
1-530-5022 MEDICARE	0	49	391	342	47	284	237	73
1-530-5300 OPERATING SUPPLIES	483	6,770	10,000	3,230	6,517	4,693	(1,823)	4,000
1-530-5302 FOOD SUPPLIES	272	0	500	500	0	372	372	0
1-530-5322 FIELD TRIP EXPENSES	1,644	500	2,500	2,000	431	2,442	2,011	1,500
1-530-5364 PRIZES/AWARDS	0	0	0	0	0	0	0	0
1-530-5384 PLAY EQUIPMENT	0	0	500	500	0	488	488	0
1-530-5504 CLEANING SERVICES	0	1,575	6,000	4,425	1,575	5,860	4,285	2,000
1-530-5554 LICENSE/PERMIT FEES	0	0	0	0	0	0	0	0
1-530-5610 EQUIPMENT RENTAL	0	0	0	0	0	0	0	0
Total EXPENSES	2,400	12,100	48,500	36,400	11,575	34,946	23,370	12,883
RSES B&A SCHOOL EXPENSES:								
1-540-5005 SALARIES- HOURLY	24,096	27,500	24,000	(3,500)	18,695	17,379	(1,316)	25,000
1-540-5020 F.I.C.A.	1,494	1,705	1,488	(217)	1,130	1,078	(52)	1,550
1-540-5022 MEDICARE	349	399	348	(51)	264	252	(12)	363
1-540-5040 HEALTH INSURANCE	0	0	0	0	0	0	0	0
1-540-5050 SKI/WELLNESS BENEFIT	0	0	0	0	0	0	0	0
1-540-5300 OPERATING SUPPLIES	1,137	1,000	1,000	0	97	145	48	1,000
1-540-5302 FOOD SUPPLIES	1,923	2,500	1,750	(750)	1,079	637	(442)	2,000
1-540-5320 JANITORIAL SUPPLIES	0	0	0	0	0	0	0	0
1-540-5322 FIELD TRIP EXP	2,044	2,000	2,000	0	423	863	440	1,200
1-540-5384 PLAY EQUIPMENT	280	300	300	0	193	32	(161)	300
1-540-5542 CELLULAR PHONE CHARGES	351	400	400	0	377	297	(80)	400
1-540-5554 LICENSE/PERMIT FEES	176	1,000	1,000	0	0	0	0	250
1-540-5610 EQUIPMENT RENTAL	0	0	0	0	0	0	0	0
WORKERS COMP	0	0	0	0	0	0	0	0
Total EXPENSES	31,851	36,804	32,286	(4,518)	22,259	20,683	(1,576)	32,063

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CAMP VAIL EXPENSES:								
1-550-5000	18,025	18,566	18,566	0	18,025	18,025	(0)	18,025
1-550-5005	58,805	62,000	58,500	(3,500)	61,051	57,989	(3,062)	62,000
1-550-5010	2,253	2,321	2,321	0	2,253	2,253	(0)	2,253
1-550-5020	3,646	3,844	3,627	(217)	4,910	3,595	(1,315)	3,844
1-550-5022	1,108	1,168	1,117	(51)	1,148	1,102	(46)	1,160
1-550-5040	3,011	3,845	3,315	(530)	3,845	3,315	(530)	3,796
1-550-5050	669	0	0	0	0	0	0	0
1-550-5070	665	730	730	0	550	730	180	730
1-550-5202	0	0	0	0	0	0	0	0
1-550-5241	0	0	0	0	0	0	0	0
1-550-5300	1,561	2,500	3,000	500	2,315	3,000	685	3,000
1-550-5302	2,097	1,650	1,750	100	1,620	1,750	130	1,750
1-550-5310	68	200	350	150	177	350	173	350
1-550-5320	196	250	500	250	207	500	293	250
1-550-5322	7,993	9,000	6,000	(3,000)	8,889	6,000	(2,889)	6,000
1-550-5324	3,719	8,100	7,600	(500)	8,086	7,600	(486)	7,600
1-550-5340	0	0	0	0	0	0	0	0
1-550-5342	0	0	501	501	0	501	501	0
1-550-5354	2,565	2,653	2,565	(88)	2,653	2,565	(88)	2,270
1-550-5360	952	1,034	1,000	(34)	1,034	1,000	(34)	1,000
1-550-5364	116	350	500	150	350	500	150	500
1-550-5376	0	0	0	0	0	0	0	0
1-550-5382	0	0	200	200	0	200	200	500
1-550-5384	911	500	1,000	500	466	1,000	534	1,000
1-550-5420	998	691	998	307	691	998	307	760
1-550-5430	0	0	1,000	1,000	0	1,000	1,000	1,000
1-550-5432	0	941	1,267	326	941	1,267	326	941
1-550-5440	255	0	450	450	0	450	450	450
1-550-5445	7,650	7,650	7,650	0	7,650	7,650	0	7,650
1-550-5450	188	772	500	(272)	772	500	(272)	772
1-550-5452	395	300	450	150	298	450	152	450
1-550-5454	0	0	0	0	0	0	0	0
1-550-5470	3,508	4,000	4,000	0	2,955	0	(2,955)	4,000
1-550-5471	0	0	0	0	0	0	0	0
1-550-5482	0	0	0	0	0	0	0	0
1-550-5500	0	0	0	0	0	0	0	0
1-550-5504	0	0	0	0	0	0	0	0
1-550-5530	1,369	500	1,369	869	458	1,369	911	550
1-550-5540	0	0	500	500	0	500	500	0
1-550-5541	0	0	0	0	0	0	0	0
1-550-5542	240	250	250	0	0	250	250	250
1-550-5543	545	0	1	1	0	1	1	1
1-550-5546	0	0	0	0	0	0	0	0
1-550-5554	1,263	1,250	1,500	250	1,045	1,315	270	1,500
1-550-5560	935	700	700	0	312	700	388	700
1-550-5610	450	500	500	0	400	500	100	500
1-550-5640	4,488	5,000	4,700	(300)	4,928	4,700	(228)	4,700
Total EXPENSES	130,645	141,265	138,977	(2,288)	138,029	133,626	(4,403)	140,252

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PRE-CAMP VAIL EXPENSES:								
1-551-5000 SALARIES	0	0	0	0	0	0	0	0
1-551-5005 SALARIES- SEASONAL	28,011	18,000	28,000	10,000	17,715	28,000	10,285	24,000
1-551-5010 RETIREMENT	0	0	0	0	0	0	0	0
1-551-5020 F.I.C.A.	1,654	1,116	1,736	620	1,098	1,736	638	1,488
1-551-5022 MEDICARE	387	261	406	145	257	406	149	348
1-551-5040 HEALTH INS	0	2,566	0	(2,566)	2,566	0	(2,566)	2,566
1-551-5300 OPERATING SUPPLIES	1,064	600	850	250	513	850	337	850
1-551-5302 FOOD SUPPLIES	760	600	750	150	600	750	150	750
Total EXPENSES	31,877	23,143	31,742	8,599	22,748	31,742	8,994	30,002
SPECIAL EVENTS EXPENSES:								
1-580-5005 SALARIES- SEASONAL	48	200	100	(100)	128	100	(28)	200
1-580-5020 F.I.C.A.	3	12	6	(6)	8	6	(2)	12
1-580-5022 MEDICARE	1	3	1	(1)	2	1	(0)	3
1-580-5300 OPERATING SUPPLIES	4,056	2,500	2,000	(500)	1,495	503	(992)	2,500
1-580-5302 FOOD SUPPLIES	0	100	100	0	34	25	(9)	100
1-580-5362 T-SHIRTS	0	0	0	0	0	0	0	0
1-580-5364 PRIZES/AWARDS	0	300	300	0	0	75	75	300
1-580-5452 MEALS	0	0	0	0	0	0	0	0
1-580-5500 CONTRACT LABOR	0	1,582	0	(1,582)	1,562	0	(1,562)	0
Total EXPENSES	4,108	4,697	2,508	(2,190)	3,228	711	(2,517)	3,115
SUMMER PROGRAMS EXPENSES:								
1-570-5005 SALARIES- HOURLY	23,006	22,500	25,000	2,500	22,135	25,000	2,865	24,000
1-570-5020 F.I.C.A.	1,426	1,395	1,550	155	1,372	1,550	178	1,488
1-570-5022 MEDICARE	334	326	363	36	321	363	42	348
1-570-5300 OPERATING SUPPLIES	3,192	2,500	3,250	750	2,442	3,250	808	3,250
1-570-5302 FOOD SUPPLIES	376	522	377	(145)	522	377	(145)	522
1-570-5320 JANITORIAL SUPPLIES	133	750	250	(500)	729	250	(479)	650
1-570-5322 FIELD TRIP EXPENSES	7,204	1,350	2,000	650	1,350	1,445	94	2,000
1-570-5354 CGS/VENDING	0	555	1,000	445	555	722	167	1,000
1-570-5364 PRIZES/AWARDS	0	0	100	100	0	72	72	100
1-570-5384 PLAY EQUIPMENT	0	0	200	200	0	144	144	200
1-570-5430 ADVERTISING	0	0	0	0	0	0	0	0
1-570-5432 SUMMER PROGRAM PRINTING	0	0	0	0	0	0	0	0
1-570-5504 CLEANING SERVICES	1,888	1,787	0	(1,787)	1,787	0	(1,787)	1,787
1-570-5543 NETWORK CONNECTION	983	1,000	720	(280)	759	500	(259)	720
1-570-5560 BONUS/APPRECIATION	88	150	150	0	0	150	150	150
Total EXPENSES	38,630	32,835	34,960	2,124	31,973	33,824	1,851	36,215

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YS OVERHEAD EXPENSES:									
1-500-5000	SALARIES	84,522	79,800	78,046	(1,754)	56,039	54,690	(1,349)	78,259
1-500-5005	SALARIES- HOURLY	6,473	10,000	7,500	(2,500)	7,721	5,655	(2,066)	10,000
1-500-5010	RETIREMENT	10,190	9,756	9,756	0	7,017	6,836	(181)	9,782
1-500-5020	F.I.C.A.	401	620	465	(155)	(639)	351	989	620
1-500-5022	MEDICARE	1,224	1,302	1,240	(62)	862	875	13	1,280
1-500-5040	HEALTH INS	18,778	21,250	20,110	(1,140)	15,084	14,020	(1,065)	21,883
1-500-5042	LIFE/DISABILITY	1,237	1,321	1,321	0	898	990	92	1,387
1-500-5050	SKI / WELLNESS BENEFIT	1,887	2,400	2,400	0	0	0	0	2,580
1-500-5070	PROF DEVELOPMENT	275	500	500	0	0	45	45	500
1-500-5202	REP & MAINT/INT BLD	(455)	1,400	1,300	(100)	1,376	975	(401)	1,300
1-500-5210	REP & MAINT/COPIER	0	200	200	0	0	150	150	200
1-500-5214	REP&MAINT/OFFICE EQUIP	0	0	0	0	0	0	0	0
1-500-5240	REP & MAINT / VEHICLES	173	2,240	170	(2,070)	2,240	167	(2,074)	250
1-500-5300	OPERATING SUPPLIES	334	500	500	0	0	0	0	500
1-500-5302	FOOD SUPPLIES	689	350	350	0	0	324	324	350
1-500-5310	OFFICE SUPPLIES	716	400	400	0	163	339	176	400
1-500-5312	OFFICE EQUIPMENT	297	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	0	500	500	0	414	0	(414)	500
1-500-5340	COMPUTER SUPPLIES	100	250	250	0	0	0	0	250
1-500-5342	COMPUTER HW NON-CAP	0	25	25	0	0	0	0	25
1-500-5344	COMPUTER SW NON-CAP	0	500	0	(500)	500	0	(500)	500
1-500-5360	UNIFORMS	74	300	300	0	113	0	(113)	300
1-500-5420	W.C. INS	1,305	1,745	1,305	(440)	1,745	1,305	(440)	1,920
1-500-5430	ADVERTISING	788	1,000	2,500	1,500	280	1,612	1,332	2,500
1-500-5432	PRINTING	184	250	250	0	0	0	0	250
1-500-5440	RECRUITMENT ADVERTISING	0	200	750	550	176	0	(176)	450
1-500-5450	MILEAGE REIMB	50	150	150	0	0	0	0	150
1-500-5452	MEALS	430	350	250	(100)	336	63	(273)	250
1-500-5470	BANK FEES	4,424	3,500	3,500	0	4,688	5,904	1,215	3,500
1-500-5471	AMEX FEES	55	100	100	0	55	100	45	100
1-500-5500	CONTRACT LABOR	165	250	0	(250)	195	0	(195)	250
1-500-5504	CLEANING SERVICES	250	500	500	0	0	0	0	0
1-500-5530	POSTAGE/SHIPPING	8	397	397	0	284	397	113	397
1-500-5540	PHONE CHARGES	2,107	3,000	3,000	0	1,687	2,378	692	3,000
1-500-5542	CELLULAR PHONE	721	1,000	1,000	0	382	824	442	1,000
1-500-5543	NETWORK CONNECTION	703	1,000	1,000	0	45	744	700	100
1-500-5550	PROFESSIONAL DUES	0	400	400	0	0	298	298	400
1-500-5552	BOOKS/PERIODICALS/SUBSCR	0	100	100	0	0	74	74	100
1-500-5560	BONUS/APPRECIATION	0	60	60	0	0	45	45	60
	Total EXPENSES	138,106	147,916	140,895	(7,021)	101,662	99,162	(2,500)	145,593
	TOTAL EXPENSES	379,549	409,142	440,049	30,907	336,045	361,876	25,831	408,928
	YOUTH SERVICES NET INC (EXP)	(26,852)	(59,680)	(76,149)	16,469	(11,907)	(44,937)	33,030	(70,190)

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OUTDOOR BRANCH									
NATURE CENTER REVENUE:									
1-710-4100	RETAIL SALES	3,652	4,526	3,800	726	4,526	3,800	726	4,500
1-710-4300	PROGRAM FEES	8,707	10,259	8,700	1,559	10,259	8,604	1,655	9,800
1-710-4320	ECOTOUR FEE (ADV WED/ HUT TR)	1,050	2,760	2,000	760	2,760	2,000	760	3,000
1-710-4321	YELLOWSTONE	0	0	0	0	0	0	0	0
1-710-4350	ECOCAMP FEES	9,326	9,114	8,750	364	9,114	8,750	364	8,987
1-710-4380	HIKING FEES	7,152	7,076	7,000	76	7,076	7,000	76	7,000
1-710-4382	SNOWSHOE PROGRAMS	0	0	0	0	0	0	0	0
1-710-4410	ADMISSION FEES	1,002	1,000	1,000	0	802	968	(166)	1,000
1-710-4412	NATURE CENTER DONATIONS	0	0	0	0	0	0	0	0
1-710-4520	FS PERMIT FEES	(5)	0	0	0	0	0	0	0
1-710-4540	DONATIONS	1,293	1,619	1,000	619	1,619	576	1,044	1,000
	Total REVENUE	32,177	36,354	32,250	4,104	36,156	31,698	4,458	35,287
NORDIC CENTER REVENUE:									
1-730-4230	LEASE REVENUE	10,000	10,000	10,000	0	6,000	6,000	0	10,000
1-730-4330	YOUTH NORDIC	0	0	0	0	0	0	0	0
1-730-4622	SLEIGHRIDE	0	0	0	0	0	0	0	0
1-730-4412	TRACK FEES	60,629	58,000	58,000	0	34,718	32,148	2,570	58,000
	Total REVENUE	70,629	68,000	68,000	0	40,718	38,148	2,570	68,000
OD ICE RINK REVENUE:									
1-740-4540	DONATIONS/NATURE CENTER	0	0	0	0	0	0	0	0
	Total REVENUE	0	0	0	0	0	0	0	0
	TOTAL OD BRANCH REVENUE	102,806	104,354	100,250	4,104	76,874	69,846	7,028	103,287

VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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Modified Accrual Basis

	2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	2013 Prelim Budget
NATURE CENTER EXPENSES:								
1-710-5000	44,419	45,237	45,237	0	33,784	33,784	(0)	46,737
1-710-5005	16,449	17,700	16,500	(1,200)	15,531	14,351	(1,180)	17,700
1-710-5020	3,774	3,902	3,828	(74)	3,058	2,984	(73)	3,995
1-710-5022	883	913	895	(17)	715	698	(17)	934
1-710-5050	629	600	600	0	0	0	0	660
1-710-5070	200	0	0	0	0	0	0	0
1-710-5200	327	1,200	1,500	300	1,102	1,500	398	1,500
1-710-5202	208	500	1,500	1,000	0	1,500	1,500	1,000
1-710-5210	103	25	25	0	0	20	20	100
1-710-5240	223	1,400	0	(1,400)	341	0	(341)	1,400
1-710-5300	981	1,500	2,000	500	1,407	1,777	370	1,500
1-710-5302	0	0	0	0	0	0	0	0
1-710-5310	157	150	200	50	21	31	10	150
1-710-5312	0	0	0	0	0	0	0	0
1-710-5354	2,939	4,300	3,000	(1,300)	4,132	3,000	(1,132)	3,500
1-710-5360	525	0	0	0	0	0	0	0
1-710-5370	61	0	200	200	0	200	200	200
1-710-5404	1,788	1,700	1,300	(400)	1,218	902	(316)	1,700
1-710-5420	1,393	1,313	1,393	80	1,313	1,393	80	1,444
1-710-5430	1,928	1,000	3,000	2,000	600	1,249	649	1,000
1-710-5432	0	0	0	0	0	0	0	0
1-710-5445	2,550	0	2,550	2,550	0	2,550	2,550	0
1-710-5450	0	0	500	500	0	500	500	200
1-710-5452	0	0	0	0	0	0	0	0
1-710-5454	0	0	0	0	0	0	0	0
1-710-5470	566	675	400	(275)	652	346	(306)	600
1-710-5500	16,445	17,600	18,800	1,200	17,599	17,514	(85)	17,600
1-710-5502	2,690	0	0	0	0	0	0	0
1-710-5503	0	1,200	300	(900)	1,200	300	(900)	500
1-710-5505	776	1,169	400	(769)	1,169	400	(769)	1,500
1-710-5540	1,090	1,200	1,500	300	1,054	1,108	54	1,200
1-710-5542	768	750	750	0	264	664	400	750
1-710-5552	175	200	200	0	83	200	117	200
1-710-5553	0	0	0	0	0	0	0	0
1-710-5554	345	350	450	100	210	359	149	450
1-710-5556	0	0	0	0	0	0	0	0
1-710-5560	265	200	200	0	0	200	200	200
1-760-5300	0	0	100	100	0	0	0	100
Total EXPENSES	102,657	104,783	107,327	2,544	85,453	87,531	2,078	106,820
NORDIC CENTER EXPENSES:								
1-730-5202	0	0	0	0	0	0	0	0
1-730-5242	5,547	5,000	5,000	0	4,141	2,225	(1,917)	5,000
1-730-5275	0	0	0	0	0	0	0	0
1-730-5300	978	1,000	1,000	0	134	99	(36)	1,000
1-730-5432	1,093	1,000	1,000	0	275	661	386	1,000
1-730-5482	246	510	500	(10)	510	300	(210)	510
1-730-5500	3,239	3,500	2,500	(1,000)	2,653	1,214	(1,439)	3,500
1-730-5504	5,526	5,500	5,000	(500)	3,300	3,000	(300)	5,500
1-730-5610	0	0	500	500	0	300	300	0
1-740-5402	0	0	0	0	0	0	0	0
Total EXPENSES	16,629	16,510	15,500	(1,010)	11,013	7,798	(3,215)	16,510
TOTAL OD BRANCH EXPENSES	119,286	121,293	122,827	1,534	96,466	95,329	(1,137)	123,330
OUTDOOR BRANCH NET INC (EXP)	(16,480)	(16,940)	(22,577)	5,638	(19,592)	(25,484)	5,891	(20,043)

VAIL RECREATION DISTRICT
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	2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	2013 Prelim Budget
PROPERTY TAXES & ADMIN								
TOTAL ASSESSED VALUATION	1,057,047,670	870,617,070	870,617,070					866,159,250
MILL LEVY RATE	2.76	2.76	2.76					2.76
PROPERTY TAXES LEVIED	2,917,452	2,402,903	2,402,903					2,390,600
TAXES REVENUE:								
1-960-4700 REAL & PERSONAL PROP TAX	2,895,299	2,365,328	2,402,903	(37,575)	2,312,582	2,346,609	(34,027)	2,390,600
1-960-4710 PENALTIES & INT	7,906	4,500	4,500	0	2,282	2,436	(154)	4,500
1-960-4720 SPECIFIC OWNERSHIP	98,337	94,613	102,123	(7,510)	64,881	68,045	(3,165)	95,624
Total REVENUE	3,001,542	2,464,441	2,509,526	(45,085)	2,379,745	2,417,090	(37,345)	2,490,724
MISC REVENUE:								
1-970-4540 DONATIONS	0	0	0	0	0	0	0	0
1-970-4910 EARNINGS ON INVEST	8,077	6,000	8,000	(2,000)	4,252	5,980	(1,728)	6,000
1-970-4920 SALE OF FIXED ASSETS	1,800	0	0	0	0	0	0	0
1-970-4999 MISC REV	3,661	2,000	4,000	(2,000)	1,685	3,636	(1,952)	2,000
FORFEITURE ACCOUNT TRFR		0	30,000	(30,000)		0	0	30,000
Total REVENUE	13,538	8,000	42,000	(34,000)	5,937	9,617	(3,680)	38,000
TAXES EXPENSES:								
1-960-5472 TREASURERS FEES	87,496	70,960	72,087	1,127	69,912	70,398	486	71,718
Total EXPENSES	87,496	70,960	72,087	1,127	69,912	70,398	486	71,718
ADMIN OPERATIONS EXPENSES:								
1-900-5000 SALARIES	166,565	172,000	159,565	(12,435)	132,192	120,427	(11,765)	161,337
1-900-5005 SALARIES- SEASONAL	22,668	8,000	8,000	0	7,200	6,000	(1,200)	39,200
1-900-5010 RETIREMENT	19,569	19,625	19,946	321	14,611	15,053	443	20,167
1-900-5020 F.I.C.A.	1,405	496	496	0	446	372	(74)	2,430
1-900-5022 MEDICARE	2,620	2,610	2,430	(180)	1,961	1,833	(128)	2,908
1-900-5040 HEALTH INS	22,997	28,803	23,425	(5,378)	21,141	17,335	(3,807)	39,175
1-900-5042 LIFE/DISABILITY	1,724	1,900	1,900	0	1,054	1,425	371	1,900
1-900-5050 SKI / WELLNESS BENEFIT	1,021	1,200	1,200	0	191	0	(191)	1,980
1-900-5060 EMPLOYEE BONUSES	2,500	0	0	0	0	0	0	0
1-900-5070 PROF DEVELOPMENT	2,951	500	3,500	3,000	30	3,453	3,423	500
1-900-5080 FLEXIBLE BENEFITS PLAN	660	660	660	0	530	495	(35)	660
1-900-5100 LEGAL FEES GENERAL	20,654	90,000	20,000	(70,000)	65,624	15,000	(50,624)	125,000
1-900-5109 ACCOUNTING FEES GENERAL	87,000	115,000	87,000	(28,000)	89,008	64,330	(24,678)	87,000
1-900-5110 CONSULTANT FEES	1,301	2,000	2,000	0	1,373	1,500	127	2,000
1-900-5111 HR CONSULTANT FEES	0	8,000	0	(8,000)	3,000	0	(3,000)	20,000
1-900-5112 GOCO GRANT WRITER	0	0	0	0	0	0	0	0
1-900-5120 AUDIT FEES	11,500	13,146	11,500	(1,646)	13,146	11,500	(1,646)	11,500
1-900-5200 REP&MAINT/EXT BLD	504	500	500	0	163	465	302	500
1-900-5202 REP&MAINT/INT BLD	714	4,500	1,000	(3,500)	4,023	1,000	(3,023)	4,000
1-900-5210 REP&MAINT/COPIER	5,765	5,500	5,500	0	4,299	3,928	(371)	5,500
1-900-5212 REP&MAINT/COMPUTERS	28,800	28,800	28,800	0	21,600	21,600	0	28,800
1-900-5214 POSTAGE MACHINE RENTAL	2,560	3,000	3,000	0	1,254	2,219	965	2,700
1-900-5300 OPERATING SUPPLIES	1,579	1,500	1,500	0	1,132	785	(347)	1,500
1-900-5302 FOOD SUPPLIES	1,254	750	1,500	750	336	1,404	1,067	750
1-900-5304 BOARD MTG/MEALS	876	1,750	1,750	0	827	1,317	490	1,750
1-900-5310 OFFICE SUPPLIES	4,380	3,000	4,000	1,000	1,835	3,031	1,195	3,000
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
1-900-5320 JANITORIAL SUPPLIES	1,391	1,600	1,500	(100)	1,517	1,348	(169)	1,500
1-900-5340 COMPUTER SUPPLIES	0	0	0	0	0	0	0	0
1-900-5342 COMPUTER H.W. (NON-CAP)	2,722	350	500	150	322	500	178	500
1-900-5344 COMPUTER S.W. (NON-CAP)	2,707	250	1,250	1,000	0	463	463	500
1-900-5360 UNIFORMS	897	500	1,000	500	231	1,000	769	1,000

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ADMIN OPERATIONS EXPENSES (CONTINUED):									
1-900-5364	PRIZES / MEDIA SWAG	2,299	2,250	0	1,800	1,974	174	1,000	
1-900-5400	UTILITIES/GAS	0	0	0	0	0	0	0	
1-900-5402	UTIL/WATER & SEWER	0	0	500	0	439	439	0	
1-900-5404	UTIL/ELECTR	(2,136)	(1,000)	3,150	4,150	(1,329)	2,363	3,691	
1-900-5410	INS/GEN LIAB	12,112	14,196	12,692	(1,504)	14,196	12,667	(1,529)	
1-900-5411	INS/AUTO	5,566	5,669	6,562	893	5,669	6,562	893	
1-900-5412	INS/PROPERTY	32,468	33,959	34,091	132	33,959	34,091	132	
1-900-5413	INS/ E&O	0	0	0	0	0	0	0	
1-900-5414	INS/CONTRACTORS EQUIP	0	0	0	0	0	0	0	
1-900-5415	INS/OTHER	12,554	11,314	13,181	1,867	11,314	13,181	1,867	
1-900-5416	INS/UNBRELLA	0	0	0	0	0	0	0	
1-900-5420	W. C. INS	968	574	873	299	574	873	299	
1-900-5422	UNEMPLOY INS	5,722	6,000	4,725	(1,275)	4,303	3,817	(487)	
1-900-5430	ADVERTISING	0	0	0	0	0	0	0	
1-900-5432	PRINTING	730	750	750	0	711	750	39	
1-900-5434	PUBLIC NOTICES	18	50	250	200	0	0	50	
1-900-5435	DOCUMENT SHREDDING	348	300	300	0	261	225	(36)	
1-900-5440	RECRUITMENT ADVERTISING	0	179	0	(179)	179	0	(179)	
1-900-5442	RECRUITMENT EXPENSES	0	0	0	0	0	0	0	
1-900-5450	MILEAGE REIMB	355	300	300	0	101	220	118	
1-900-5451	MEALS/TRAVEL	0	0	0	0	0	0	0	
1-900-5454	LODGING	0	0	0	0	0	0	0	
1-900-5456	TRAVEL	0	0	500	500	0	414	414	
1-900-5460	COMPUTER SERVICES	0	0	0	0	0	0	0	
1-900-5452	MEALS	2,284	1,800	2,500	700	1,181	2,068	887	
1-900-5470	BANK FEES	3,877	4,500	3,000	(1,500)	3,050	2,216	(834)	
1-900-5471	AMEX FEES	110	110	0	(110)	110	0	(110)	
1-900-5480	FIRE ALARM FEES	0	0	0	0	0	0	0	
1-900-5490	PAYROLL SERVICE	6,710	15,000	8,000	(7,000)	12,613	6,377	(6,236)	
1-900-5492	ACCOUNTING SOFTWARE SUPPORT	428	8,000	1,000	(7,000)	7,228	1,000	(6,228)	
1-900-5500	CONTRACT SERVICES	0	0	0	0	0	0	0	
1-900-5504	CLEANING SERVICES	9,651	7,000	10,000	3,000	4,680	8,177	3,497	
1-900-5520	ELECTION FEES	91	11,329	15,000	3,671	11,329	15,000	3,671	
1-900-5530	POSTAGE/SHIPPING	2,413	2,500	2,500	0	1,269	1,464	195	
1-900-5540	PHONE CHARGES	11,577	13,000	13,300	300	9,696	9,975	279	
1-900-5541	INTERNET CONNECT FEES	0	0	0	0	0	0	0	
1-900-5542	CELLULAR PHONE FEES	2,837	2,500	3,000	500	1,473	2,187	714	
1-900-5543	NETWORK CONNECT	7,502	7,700	7,200	(500)	5,944	5,308	(636)	
1-900-5550	PROFESSIONAL DUES	3,525	3,500	4,000	500	1,888	4,000	2,113	
1-900-5552	BOOKS/PERIODICALS/SUBSCR	2,408	2,000	2,000	0	1,229	1,457	228	
1-900-5560	VRD EMPLOYEE APPRECIATION	6,123	5,000	5,000	0	462	4,743	4,281	
1-900-5999	MISC OP EXP	(124)	0	125	125	(0)	94	94	
1-900-5306	BOARD RETREAT	0	0	0	0	0	0	0	
1-900-6510	WIND ENERGY CREDITS	0	0	0	0	0	0	0	
	Total EXPENSES	549,696	674,420	550,171	(124,250)	522,936	439,422	(83,514)	722,527

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PUBLIC RELATIONS EXPENSES:									
1-910-5000	SALARIES	68,884	67,898	67,898	0	50,708	50,708	(0)	68,398
1-910-5005	SALARIES- SEASONAL	6,620	5,100	5,100	0	3,860	4,853	994	6,000
1-910-5010	RETIREMENT	8,113	8,487	8,487	0	6,338	6,338	0	8,550
1-910-5020	FICA	410	316	316	0	239	301	62	372
1-910-5022	MEDICARE	1,057	1,058	1,058	0	740	806	65	1,079
1-910-5040	HEALTH INS	13,117	14,703	14,703	0	10,501	10,880	379	15,138
1-910-5042	LIFE/DISABILITY	755	832	832	0	566	624	58	832
1-910-5050	SKI / WELLNESS BENEFIT	600	600	600	0	0	0	0	660
1-910-5070	PROFESSIONAL DEVELOPMENT	125	500	500	0	0	500	500	500
1-910-5071	EVENT RECRUITMENT	2,952	3,000	3,000	0	1,683	2,345	662	3,000
1-910-5140	OUTSOURCE PROF FEES	0	0	0	0	0	0	0	0
1-910-5300	OPERATING SUPPLIES	0	125	100	(25)	105	100	(5)	125
1-910-5310	OFFICE SUPPLIES	184	0	300	300	0	201	201	0
1-910-5312	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0
1-910-5342	COMPUTER H.W.	853	0	0	0	0	0	0	0
1-910-5344	COMPUTER S.W.	0	0	0	0	0	0	0	0
1-910-5360	UNIFORMS	80	100	200	100	82	200	118	100
1-910-5364	PRIZES / MEDIA SWAG	3,845	3,500	3,500	0	3,100	3,500	400	3,500
1-910-5366	PHOTO SUPPLIES/DEVELOP	2,347	2,000	3,000	1,000	1,200	3,000	1,800	6,000
1-910-5420	W. C. INS	197	182	215	33	182	215	33	200
1-910-5430	ADVERTISING	38,714	35,000	35,000	0	33,216	29,703	(3,513)	38,000
1-910-5431	ADVERTISING TELEVISION	8,745	12,345	10,000	(2,345)	7,350	8,428	1,078	11,000
1-910-5432	PRINTING	2,797	500	1,500	1,000	471	1,500	1,030	500
1-910-5433	ADVERTISING PUBLICATIONS	13,111	13,000	13,000	0	10,874	12,405	1,531	11,000
1-910-5434	ADVERTISING WEB-SITE	21,139	27,000	30,000	3,000	25,144	29,667	4,523	31,000
1-910-5450	MILEAGE REIMB	0	0	0	0	0	0	0	0
1-910-5452	MEALS	1,360	1,000	1,000	0	790	835	45	1,000
1-910-5456	TRAVEL	377	600	600	0	146	600	454	600
1-910-5470	BANK FEES	0	0	0	0	0	0	0	0
1-910-5500	CONTRACT LABOR	29,892	27,500	27,500	0	21,065	22,210	1,145	19,500
1-910-5502	CONTRACTORS FEES	0	0	0	0	0	0	0	0
1-910-5530	POSTAGE/SHIPPING	0	25	200	175	15	136	121	25
1-910-5541	INTERNET CONNECT FEES	0	0	100	100	0	75	75	0
1-910-5542	CELLULAR PHONE CHARGES	1,456	1,750	2,000	250	1,498	1,735	237	1,750
1-910-5543	NETWORK CONNECTION	748	974	528	(446)	732	357	(375)	974
1-910-5545	WEBSITE MAINTENANCE	2,235	5,000	5,000	0	3,000	3,881	881	3,500
1-910-5550	PROFESSIONAL DUES	850	1,115	1,000	(115)	1,115	1,000	(115)	1,200
1-910-5552	BOOKS\PERIODICALS\SUBS	0	0	0	0	0	0	0	0
1-910-5504	PR COST SHARING W/ TOV	(1,066)	0	0	0	0	0	0	0
	Total EXPENSES	230,497	234,210	237,237	3,027	184,719	197,103	12,384	234,503

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PARK MAINTENANCE EXPENSES:								
1-920-5000	30,231	40,500	40,500	0	30,769	30,769	(0)	40,000
1-920-5005	44,613	43,750	43,750	0	36,848	38,125	1,277	43,750
1-920-5010	3,654	5,063	5,063	0	3,846	3,846	(0)	5,000
1-920-5020	2,766	2,713	2,713	0	2,285	2,364	79	2,713
1-920-5022	1,072	1,222	1,222	0	963	999	36	1,214
1-920-5040	8,349	14,703	14,703	0	10,501	10,880	379	15,138
1-920-5042	365	661	661	0	365	496	131	537
1-920-5050	649	600	600	0	0	0	0	660
1-920-5051	0	0	0	0	0	0	0	0
1-920-5070	401	145	110	(35)	145	110	(35)	250
1-920-5200	377	0	400	400	0	400	400	0
1-920-5202	2,603	2,000	2,000	0	1,959	1,920	(39)	2,000
1-920-5220	1,877	1,000	1,900	900	528	1,900	1,372	1,500
1-920-5240	1,544	1,000	2,000	1,000	329	1,126	798	1,000
1-920-5242	75	500	500	0	465	500	35	100
1-920-5250	3,754	3,000	4,250	1,250	2,505	4,250	1,745	3,000
1-920-5252	0	0	0	0	0	0	0	0
1-920-5260	1,802	3,100	2,000	(1,100)	2,101	1,454	(648)	7,000
1-920-5300	1,328	1,250	1,250	0	1,251	1,104	(147)	1,250
1-920-5320	2,435	2,500	2,500	0	1,987	2,500	513	2,500
1-920-5360	612	683	650	(33)	683	650	(33)	500
1-920-5370	2,761	2,500	2,500	0	1,062	2,500	1,438	1,500
1-920-5372	3,546	3,500	4,000	500	1,935	2,999	1,064	3,000
1-920-5373	6,992	10,700	7,000	(3,700)	9,756	6,926	(2,830)	9,500
1-920-5376	0	0	0	0	0	0	0	0
1-920-5378	478	800	800	0	738	516	(221)	800
1-920-5380	7,585	8,000	8,000	0	5,552	5,627	75	8,000
1-920-5402	27,908	25,000	13,000	(12,000)	20,614	12,624	(7,991)	13,000
1-920-5404	619	625	750	125	457	559	102	625
1-920-5420	1,764	1,792	1,900	108	1,792	1,900	108	1,971
1-920-5432	0	0	0	0	0	0	0	0
1-920-5452	23	125	100	(25)	104	100	(4)	100
1-920-5456	0	0	0	0	0	0	0	0
1-920-5482	3,248	3,000	4,000	1,000	1,419	3,823	2,404	3,000
1-920-5502	148	150	150	0	65	150	85	150
1-920-5504	296	300	700	400	222	525	303	300
1-920-5506	0	0	0	0	0	0	0	0
1-920-5540	0	0	0	0	0	0	0	0
1-920-5542	838	900	1,100	200	655	825	170	900
1-920-5550	0	0	500	500	0	408	408	200
1-920-5610	189	200	500	300	0	500	500	200
1-920-5820	430	750	1,500	750	490	1,500	1,010	2,750
Total EXPENSES	165,330	182,731	173,271	(9,460)	142,391	144,875	2,485	174,108

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FACILITIES MAINTENANCE EXPENSES:								
1-930-5000	69,340	67,450	67,450	0	49,915	50,000	85	66,950
1-930-5010	8,111	8,431	8,431	0	6,239	6,250	11	8,369
1-930-5022	958	978	978	0	665	725	60	971
1-930-5040	14,902	16,796	16,796	0	12,142	12,429	286	18,088
1-930-5042	780	860	860	0	585	645	60	860
1-930-5050	600	600	600	0	0	0	0	660
1-930-5070	0	1,000	1,000	0	0	0	0	1,000
1-930-5150	200	200	200	0	0	200	200	200
1-930-5202	0	0	0	0	0	0	0	0
1-930-5240	2,114	500	1,250	750	20	659	639	500
1-930-5242	0	1,000	500	(500)	785	263	(521)	1,500
1-930-5300	554	250	700	450	56	589	533	500
1-930-5310	86	75	250	175	69	250	181	75
1-930-5342	0	0	0	0	0	0	0	0
1-930-5344	0	0	0	0	0	0	0	0
1-930-5360	215	100	250	150	18	250	232	250
1-930-5378	710	600	750	150	477	750	273	600
1-930-5420	1,575	1,434	1,575	141	1,434	1,575	141	1,577
1-930-5432	4	0	100	100	0	0	0	0
1-930-5452	408	150	350	200	101	350	249	150
1-930-5456	0	0	0	0	0	0	0	0
1-930-5542	2,034	900	1,500	600	433	1,035	602	900
1-930-5543	720	720	720	0	511	540	29	720
1-930-5552	88	75	75	0	0	75	75	75
1-930-5800	0	250	1,300	1,050	77	1,300	1,223	250
		0	0	0		0	0	0
Total FACILITIES MAINTENANCE	103,398	102,369	105,635	3,266	73,528	77,885	4,357	104,195
TRANSFERS EXPENSES:								
1-980-5950	572,109	426,429	1,650,674	1,224,245	0	0	0	1,905,210
1-980-5962	(2,109)	3,571	(674)	(4,245)	0	0	0	4,790
Total TRANSFERS	570,000	430,000	1,650,000	1,220,000	0	0	0	1,910,000
GYMNASTICS								
1-492-5520	36,954	37,693	37,693	0	37,693	37,693	(0)	38,447
1-492-5521	3,046	2,307	2,307	0	2,307	2,307	0	1,553
TOTAL EXPENSES	40,000	40,000	40,000	0	40,000	40,000	(0)	40,000
TOTAL GF DEBT SERVICE EXPENSE	40,000	40,000	40,000	0	40,000	40,000	(0)	40,000

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CAPITAL EXPENSES:									
SPORTS									
1-400-6310	CAP OUT/VEHICLES- SPORTS TRUC	0			0	0	0	0	3,000
1-400-6430	SPORTS EQUIPMENT	10,830	10,700	14,000	3,300	8,001	14,000	5,999	0
1-400-6400	COMPUTER HARDWARE	3,252	1,220	1,220	0	0	1,220	1,220	1,740
TOTAL EXPENSES		14,082	11,920	15,220	3,300	8,001	15,220	7,219	4,740
GYMNASISTICS									
1-492-6400	COMPUTER HARDWARE	1,324			0	0	0	0	870
	CAP OUT/VEHICLES				0	0	0	0	0
1-492-7001	H1-Building-Structure	0			0	0	0	0	0
1-492-7002	H2-Stucco	0			0	0	0	0	0
1-492-7003	H3-Cedar Siding	0			0	0	0	0	0
1-492-7004	H4-Windows	0			0	0	0	0	0
1-492-7005	H5-Exterior Doors	0			0	0	0	0	0
1-492-7006	H6-Building Canopies / Sunscreens	0	0	0	0	0	0	0	7,247
1-492-7007	H7-Low Slope Roofing	0			0	0	0	0	0
1-492-7008	H8-Concrete Walkway and Stairs	0			0	0	0	0	0
1-492-7009	H9-Concrete Drain Pan	0			0	0	0	0	0
1-492-7010	H10-Retaining Walls	0			0	0	0	0	0
1-492-7011	H11-Interior Floor Coverings	0	2,500	2,500	0	0	2,500	2,500	2,200
1-492-7012	H12-Interior Walls and Ceilings	0	12,500	12,500	0	0	12,500	12,500	0
1-492-7013	H13-Interior Doors	0			0	0	0	0	0
1-492-7014	H14-Gymnasium Lighting	0			0	0	0	0	0
1-492-7015	H15-Restrooms	0			0	0	0	0	0
1-492-7016	H16-Dance Studio	0			0	0	0	0	0
1-492-7017	H17-Cubbies and Lockers	0			0	0	0	0	0
1-492-7018	H18-Furnace	0			0	0	0	0	0
1-492-7019	H19-Radiant Heat System	0			0	0	0	0	0
1-492-7020	H20-Miscellaneous Mechanical Improv	0			0	0	0	0	0
1-492-7021	H21-Elevator	0			0	0	0	0	0
1-492-7022	H22-Gymnastic Equipment	0	5,000		(5,000)	2,638	0	(2,638)	6,500
1-492-7023	H23-Rubber Floor Mats	0	3,800		(3,800)	0	0	0	0
1-492-7024	Exterior Landscaping	0			0	0	0	0	0
TOTAL EXPENSES		1,324	23,800	15,000	(8,800)	2,638	15,000	12,362	16,817
YOUTH SERVICES									
1-500-6310	CAP OUT/VEHICLES	0			0	0	0	0	0
1-500-6400	COMPUTER HARDWARE	964	1,694	350	(1,344)	1,694	350	(1,344)	4,700
1-500-7001	B1-Structure & FF&E	16,941	60,059		(60,059)	59,004	0	(59,004)	0
1-500-7002	B2-Walls and Ceilings	0			0	0	0	0	0
1-500-7003	B3-Flooring	0			0	0	0	0	0
1-500-7004	B4-Kitchen	0			0	0	0	0	0
1-500-7005	B5-Televisions	0			0	0	0	0	0
1-500-7006	B6- Activity Exhibits	20,533	19,467		(19,467)	16,754	0	(16,754)	0
1-500-7007	B7-Furnaces	0			0	0	0	0	0
1-500-7008	B8-Elevator System	0			0	0	0	0	0
1-500-7009	B9-Red Sandstone Elementary Gym	0			0	0	0	0	5,000
TOTAL EXPENSES		38,438	81,221	350	(80,871)	77,453	350	(77,103)	9,700

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CAPITAL EXPENSES (CONTINUED):									
OUTDOOR PROGRAM & NORDIC CENTER									
1-730-6300	CAP OUT/VEHICLES & MACHINERY	6,500	24,000	24,000	0	24,000	24,000	0	
1-710-7001	G1-Wood Siding and Trim	0			0	0	0		
1-710-7002	G2-Windows	0			0	0	0		
1-710-7003	G3-Exterior Doors	0			0	0	0		
1-710-7004	G4-Steep Slope Roofing	0			0	0	0		
1-710-7005	G5-Interior	0			0	0	0	7,242	
1-710-7006	G6-Miscellaneous Signage	0	5,000	5,000	0	5,000	5,000	2,000	
1-710-7007	G7-Walking and Driving Paths	0			0	0	0	0	
1-710-7008	G8-Wood Open Rail Fencing	0			0	0	0		
1-710-7009	G9-Benches and Tables	0			0	0	0	1,000	
1-710-7010	G10-Timber Stairways	0			0	0	0	0	
1-710-7011	G11-Teepee	0			0	0	0	0	
1-710-7012	G12-Shade Structure	0	0	0	0	0	0	0	
1-710-7013	Greenhouse	0			0	0	0	0	
	Landscaping (Near Old Power Lines)							0	
	Tie to Adopted Budget					0	0	0	
	TOTAL OUTDOOR PROGRAM	6,500	29,000	29,000	0	29,000	29,000	10,242	
PARKS MAINTENANCE									
1-920-6300	CAPITAL OUTLAY- EQUIPMENT	0	11,000	12,550	1,550	8,000	12,550	4,550	25,000
1-920-6400	CAP OUT / COMP H.W.- (Trash Cans	0			0	0	0	870	
	ERWSD RAW WATER FEE		171,990	171,990	0	171,990	171,990	0	
	Disc Golf Course		0	0	0	0	0	7,100	
1-920-7001	F1-Athletic Field - Restroom/Storage	0	0	5,000	5,000	0	5,000	5,000	
1-920-7002	F2-Athletic Field - Coated Exterior Gyp	0			0	0	0	0	
1-920-7003	F3-Athletic Field - Wood Trim, Posts an	0			0	0	0		
1-920-7004	F4-Athletic Field - Exterior Doors	0			0	0	0		
1-920-7005	F5-Athletic Field - Steep Slope Roofing	0	0	34,650	34,650	0	34,650	34,650	10,000
1-920-7006	F6-Athletic Field - Field Grading and Dr	11,555			0	0	0	0	
1-920-7007	F7-Athletic Field - Asphalt Parking Lot	0			0	0	0	0	
1-920-7008	F8-Athletic Field - Football Goal Posts	0			0	0	0	0	
1-920-7009	F9-Athletic Field - Soccer Goals	0			0	0	0	0	
1-920-7010	F10-Athletic Field - Volleyball Courts	0	2,000	5,000	3,000	0	5,000	5,000	3,000
1-920-7011	F11-Athletic Field - Chain Link Fencing	2,041	500	2,000	1,500	497	2,000	1,503	10,000
1-920-7012	F12-Athletic Field - Wood Split Rail Fer	0			0	0	0	0	
1-920-7013	A13-Ford Park Restrooms- Structure	0			0	0	0	0	
1-920-7014	A14-Ford Park Restrooms- CMU Block	0			0	0	0	0	
1-920-7015	A15-Ford Park Restrooms- Low Slope	0			0	0	0	0	
1-920-7016	A16-Ford Park Restrooms- Interior Fini	0			0	0	0	110,000	
1-920-7017	A17-Ford Park - Asphalt Walkways	0			0	0	0	0	
1-920-7018	A18-Ford Park - Concrete Walkways	0			0	0	0	0	
1-920-7020	A20-Ford Park - MSE Retaining Walls	0			0	0	0	0	
1-920-7021	A21-Ford Park - Metal Hand Railings	0			0	0	0	0	
1-920-7022	A22-Ford Park - Signage	0			0	0	0	0	
1-920-7023	A23-Ford Park - Lighting Units	0			0	0	0	0	
1-920-7024	A24-Ford Park - Ball Field Grading and	0			0	0	0	0	
1-920-7025	A25-Ford Park - Ball Field Chain Link F	0			0	0	0	0	
1-920-7026	A26-Ford Park - Bleachers	0			0	0	0	0	
1-920-7027	A27-For Park - Ball Field Accessories	0			0	0	0	0	
1-920-7028	A28-Ford park - Irrigation System	0			0	0	0	3,000	
1-920-7029	F29-Athletic Field - Bleachers	0			0	0	0	0	
1-920-7030	F30-Athletic Field - Irrigation System	0			0	0	0	0	
1-920-7031	F31-Athletic Field - Safety Netting	0			0	0	0	14,559	
	CONTINGENCY				0	0	0	0	
	TOTAL PARKS MAINTENANCE	13,596	185,490	231,190	45,700	8,497	231,190	222,693	183,529

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CAPITAL EXPENSES (CONTINUED):								
FACILITIES MAINTENANCE								
1-930-6310	0			0	0	0	0	0
1-930-6400	954			0	0	0	0	870
TOTAL EXPENSES	954	0	0	0	0	0	0	870
ADMIN AND NON- DEPARTMENTALIZED								
1-900-6150	0			0	0	0	0	0
1-900-6310	33,794	0	0	0	0	0	0	0
1-900-6400	1,277	1,003	990	(13)	1,003	990	(13)	26,770
1-910-6400	5,523	2,000	2,000	0	0	2,000	2,000	0
1-900-6500	0			0	0	0	0	0
1-920-6500	0			0	0	0	0	0
1-900-5902	0			0	0	0	0	0
1-900-6512	0			0	0	0	0	0
1-900-6514	0			0	0	0	0	0
GENERAL CAPITAL PLANNING / ESTIMATING				0		0	0	0
SCANNING DOCUMENTS		7,500	7,500	0		7,500	7,500	0
RECYCLING PROGRAM		7,500	7,500	0		7,500	7,500	0
ONLINE REGISTRATION		0	5,000	5,000		5,000	5,000	0
1-900-7001	0			0	0	0	0	0
1-900-7002	0			0	0	0	0	0
1-900-7003	0			0	0	0	0	0
1-900-7004	0			0	0	0	0	0
1-900-7005	0			0	0	0	0	0
1-900-7006	0			0	0	0	0	0
1-900-7007	0			0	0	0	0	0
1-900-7008	0			0	0	0	0	9,869
1-900-7009	4,690			0	0	0	0	0
1-900-7010	0			0	0	0	0	0
1-900-7011	0			0	0	0	0	8,977
1-900-7012	0			0	0	0	0	0
1-900-7019	0			0	0	0	0	0
TBD				0		0	0	0
TOTAL EXPENSES	45,284	18,003	22,990	4,987	1,003	22,990	21,987	45,617
TOTAL CAPITAL EXPENDITURES	120,178	349,434	313,750	(35,684)	97,592	313,750	216,158	271,515
FINANCING PROCEEDS								
LEASE-PURCHASE FINANCING PROCEEDS				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	8,335	6,500	6,500	0	1,751	4,583	(2,832)	6,500
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	239,004	238,290	243,000	(4,710)	238,290	245,614	(7,324)	243,000
2-101-4451	STORAGE/LOCKER FEES	4,973	5,725	5,078	647	5,725	5,098	627	5,078
2-101-4456	GHIN SERVICES	7,327	8,327	7,350	977	8,327	7,350	977	7,350
2-101-4457	GRIP/CLUB REPAIR	2,488	3,400	2,275	1,125	3,353	2,156	1,197	2,275
2-101-4460	ADVANCED RESERVATION FEE	0	0	0	0	0	0	0	0
2-101-4470	GREEN FEES	614,329	755,000	688,500	66,500	738,849	670,118	68,731	688,500
2-101-4480	DRIVING RANGE REV	66,217	76,000	69,000	7,000	74,585	67,154	7,431	69,000
2-101-4490	CART RENTAL REV	219,027	230,000	220,000	10,000	223,423	212,341	11,083	220,000
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	340	0	340	0
2-104-4330	LEAGUE FEES	0	0	0	0	0	0	0	0
	LESS CONSTRUCTION IMPACTS								
	Total GOLF OPERATIONS REVENUE	1,161,700	1,323,242	1,241,703	81,539	1,294,644	1,214,414	80,230	1,241,703
2-110-4100	PRO SHOP SALES- SOFT GOODS	115,315	138,000	120,000	18,000	130,842	113,385	17,457	120,000
2-110-4101	PRO SHOP SALES- HARD GOODS	50,251	63,000	50,000	13,000	59,523	45,762	13,761	50,000
2-110-4105	CLUB REPAIR	0	0	0	0	0	0	0	0
2-101-4491	CLUB RENTALS	38,314	40,000	40,000	0	38,807	38,512	295	40,000
2-101-4455	SHIPPING REVENUE	103	300	60	240	292	69	223	60
	LESS CONSTRUCTION IMPACTS								
	Total GOLF PRO SHOP REVENUE	203,983	241,300	210,060	31,240	229,464	197,728	31,736	210,060
2-110-5354	CGS- SOFT GOODS	66,333	82,800	72,000	(10,800)	74,966	66,834	(8,132)	72,000
2-110-5355	CGS- HARD GOODS	37,161	44,100	38,500	(5,600)	38,701	35,366	(3,334)	38,500
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
2-110-5360	INVENTORY (OVER) UNDER	4,126	5,000	5,000	0	0	0	0	5,100
	Total GOLF PRO COST OF GOODS	107,620	131,900	115,500	(16,400)	113,667	102,200	(11,467)	115,600
	NET INCOME- PROSHOP	96,364	109,400	94,560	14,840	115,797	95,528	20,269	94,460
	TOTAL GOLF REVENUES	1,258,063	1,432,642	1,336,263	96,379	1,410,441	1,309,942	100,499	1,336,163
GOLF OPERATIONS EXPENSES:									
2-100-5000	SALARIES	105,411	84,872	84,872	0	63,660	63,385	(275)	84,872
2-100-5005	SALARIES- SEASONAL	172,934	185,680	185,680	0	169,142	165,767	(3,375)	185,680
2-100-5010	RETIREMENT	12,674	10,609	10,609	0	7,958	7,923	(34)	10,609
2-100-5020	F.I.C.A.	10,905	14,512	11,512	(3,000)	13,050	10,278	(2,772)	14,512
2-100-5022	MEDICARE	4,057	4,673	3,923	(750)	3,990	3,323	(667)	4,673
2-100-5040	HEALTH INS	7,755	6,629	6,629	0	4,912	4,906	(6)	7,591
2-100-5042	LIFE/DISABILITY	1,115	987	987	0	671	740	69	987
2-100-5050	SKI / WELLNESS BENEFIT	630	600	600	0	70	1,210	1,140	660
2-100-5070	PROF DEVELOPMENT	285	2,500	3,000	500	276	1,947	1,671	2,500
2-100-5110	CONSULTING FEES	0	0	0	0	0	0	0	0
2-100-5200	REP&MAINT/EXT BLD	15,373	10,000	19,000	9,000	1,997	18,784	16,787	10,000
2-100-5202	REP&MAINT/INT BLD	11,821	20,000	22,000	2,000	9,829	22,000	12,171	20,000
2-100-5210	REP&MAINT/COPIER	688	1,300	500	(800)	1,138	381	(757)	1,300
2-100-5212	REP&MAINT/COMPUTERS	0	0	0	0	0	0	0	0

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GOLF OPERATIONS EXPENSES (CONTINUED):									
2-100-5213	REP&MAINT/OTHER	1,690	500	2,500	2,000	162	1,813	1,651	500
2-100-5214	REP&MAINT/OFFICE EQUIP	0	0	1,000	1,000	0	725	725	500
2-100-5225	TEES, REPAIR TOOLS, BALL MARKE	2,820	3,500	3,500	0	3,244	3,500	256	3,500
2-100-5270	HB2 VISA PROCESSING	0	0	0	0	0	0	0	0
2-100-5235	BOOT LOGO	0	0	0	0	0	0	0	0
2-100-5300	OPERATING SUPPLIES	3,578	3,500	3,000	(500)	2,951	2,460	(491)	3,500
2-100-5310	OFFICE SUPPLIES	660	800	1,200	400	638	855	217	800
2-100-5301	CLUB/GRIP REPAIR SUPPLIES	2,282	3,000	2,500	(500)	2,824	2,442	(381)	2,300
2-100-5307	MERCHANDISE SUPPLIES	764	600	800	200	520	800	280	200
2-100-5312	OFFICE EQUIPMENT	0	0	500	500	0	356	356	0
2-100-5314	OFFICE FURNITURE	665	0	2,000	2,000	0	0	0	0
2-100-5316	PHOTO I.D. SUPPLIES	1,139	0	1,200	1,200	0	1,200	1,200	0
2-100-5318	COPIER SUPPLIES	103	125	500	375	86	500	414	125
2-100-5320	JANITORIAL SUPPLIES	2,571	4,000	3,300	(700)	3,935	3,012	(923)	4,000
2-100-5330	GOLF OPER SUPPLIES	2,634	7,000	7,000	0	6,322	6,175	(147)	7,000
2-100-5332	DRIVING RANGE SUPPLIES	2,809	3,500	3,500	0	3,385	3,500	115	3,500
2-100-5342	COMPUTER H.W. (NON-CAP)	0	0	500	500	0	500	500	0
2-100-5344	COMPUTER S.W. (NON-CAP)	40	0	300	300	0	300	300	0
2-100-5360	UNIFORMS	5,542	6,625	6,000	(625)	6,505	5,879	(626)	6,000
2-100-5400	UTILITIES/GAS	9,155	9,000	9,000	0	4,982	6,240	1,258	9,000
2-100-5402	UTIL/WATER & SEWER	(28)	3,500	3,500	0	2,208	2,625	417	3,500
2-100-5404	UTIL/ELECTR	6,932	7,000	7,500	500	4,557	6,260	1,703	7,000
2-100-5420	W.C. INS	4,440	3,189	4,260	1,071	3,189	4,260	1,071	3,508
2-100-5430	ADVERTISING	40,688	35,500	35,500	0	33,937	32,100	(1,837)	35,500
2-100-5432	PRINTING	1,851	2,250	2,000	(250)	2,126	2,000	(126)	2,800
2-100-5450	MILEAGE REIMB	0	0	200	200	0	200	200	150
2-100-5452	MEALS	0	0	100	100	0	100	100	0
2-100-5454	HOUSING ALLOWANCE	6,300	3,600	1,350	(2,250)	2,869	579	(2,290)	3,600
2-100-5456	TRAVEL EXPENSES	122	0	500	500	0	0	0	0
2-100-5470	BANK FEES	30,233	33,000	29,000	(4,000)	28,082	24,135	(3,948)	33,000
2-100-5475	GHIN FEES	6,590	7,500	6,500	(1,000)	7,442	6,470	(972)	7,500
2-100-5480	FIRE ALARM FEES	910	1,000	1,500	500	686	1,123	437	1,000
2-100-5482	TRASH REMOVAL	1,756	3,000	3,000	0	2,699	2,571	(128)	2,000
2-100-5500	CONTRACT LABOR	0	0	1,000	1,000	0	832	832	0
2-100-5504	CLEANING SERVICES	26,884	28,000	28,000	0	25,649	23,803	(1,846)	28,000
2-100-5530	POSTAGE/SHIPPING	450	450	200	(250)	429	182	(248)	450
2-100-5540	PHONE CHARGES	7,092	8,000	7,000	(1,000)	6,534	5,098	(1,436)	8,000
2-100-5542	CELLULAR PHONE CHARGES	1,625	800	1,752	952	384	1,386	1,003	800
2-100-5543	NETWORK CONNECTION	703	800	1,000	200	540	744	205	800
2-100-5550	PROFESSIONAL DUES	1,718	1,700	2,200	500	1,638	2,200	562	2,200
2-100-5552	TV/BOOKS/PERIODICALS/SUBSCR	907	900	900	0	900	680	(220)	900
2-100-5558	TRADESHOW EXPENSES	1,496	1,300	1,300	0	1,085	682	(403)	1,300
2-100-5560	VRD EMPLOYEE APPRECIATION	798	1,500	1,500	0	1,162	1,303	141	1,500
2-100-5630	GOLF COURSE LEASE	126,758	128,000	128,000	0	0	0	0	128,000
2-100-5710	INTEREST EXPENSE	0	15	0	(15)	15	0	(15)	15
2-100-5820	SM CAP/RADIO EQUIP	1,134	250	2,400	2,150	201	2,400	2,199	0
2-100-5990	DAILY OVER/UNDER	418	0	500	500	(697)	493	1,190	0
2-100-5999	MISC EXP	364	250	1,000	750	180	842	662	250
2-100-6410	COMPUTER SOFTWARE	1,500	1,500	2,102	602	1,500	2,102	602	2,500
Total GOLF OPERATIONS EXPEN		651,741	657,516	671,376	13,860	439,557	466,071	26,514	658,582

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GOLF MAINTENANCE EXPENSES:								
2-120-5000 SALARIES	192,142	178,775	176,775	(2,000)	134,573	134,335	(238)	178,275
2-120-5005 SALARIES- SEASONAL	166,252	187,775	187,775	0	157,276	160,179	2,903	184,000
2-120-5010 RETIREMENT	23,306	22,347	22,097	(250)	16,822	16,792	(30)	22,284
2-120-5020 F.I.C.A.	10,308	11,642	11,642	0	9,353	9,931	578	11,408
2-120-5022 MEDICARE	4,972	5,315	5,286	(29)	4,025	4,270	245	5,253
2-120-5040 HEALTH INS	41,374	47,294	48,294	1,000	34,843	35,738	894	51,314
2-120-5042 LIFE/DISABILITY	2,061	2,387	2,387	0	1,494	1,790	296	2,298
2-120-5050 SKI / WELLNESS BENEFIT	2,276	1,800	1,800	0	888	464	(424)	1,980
2-120-5060 EMPLOYEE BONUSES	0	0	0	0	0	0	0	0
2-120-5070 PROF DEVELOPMENT	1,347	2,000	2,000	0	75	1,569	1,494	2,000
2-120-5110 CONSULTANT FEES	0	0	0	0	0	0	0	0
2-120-5150 LICENSE PERMIT & FEES	49	200	200	0	137	199	62	200
2-120-5200 REP&MAINT/EXT BLD	0	200	0	(200)	102	0	(102)	200
2-120-5202 REP&MAINT/INT BLD	7,422	2,400	5,000	2,600	2,354	4,943	2,589	2,000
2-120-5220 REP & MAINT/EQUIP & MACH	0	300	0	(300)	272	0	(272)	300
2-120-5240 REP & MAINT/VEHICLES	3,367	3,367	3,367	0	1,567	3,367	1,800	3,000
2-120-5242 VEHICLE PARTS/SUPPLIES	53,699	47,000	47,000	0	43,629	46,669	3,040	47,000
2-120-5243 GOLF CART REPAIR/PARTS	31	200	1,000	800	26	632	606	200
2-120-5250 REP & MAINT/IRRIGATIONS	3,882	6,000	6,000	0	5,935	4,752	(1,183)	6,000
2-120-5252 REP & MAINT/CART PATHS	4,536	0	3,000	3,000	0	1,710	1,710	1,000
2-120-5254 REP & MAINT/BRIDGES	1,941	3,750	2,000	(1,750)	3,727	2,000	(1,727)	2,000
2-120-5258 REP & MAINT/DRIVING RANGE	0	0	500	500	0	500	500	0
2-120-5260 SOIL TESTING	1,315	1,500	1,500	0	480	639	159	1,620
2-120-5300 OPERATING SUPPLIES	1,680	3,750	3,500	(250)	3,505	3,075	(430)	3,750
2-120-5305 SHOP SUPPLIES	887	500	1,000	500	366	964	598	500
2-120-5306 SHOP SAFETY SUPPLIES	1,011	1,000	1,000	0	866	1,000	134	1,000
2-120-5310 OFFICE SUPPLIES	500	500	1,000	500	432	892	460	500
2-120-5312 OFFICE EQUIPMENT	0	0	200	200	0	178	178	0
2-120-5314 OFFICE FURNITURE & FIXTURES	0	0	500	500	0	446	446	0
2-120-5320 JANITORIAL SUPPLIES	492	1,000	500	(500)	932	500	(432)	1,000
2-120-5340 COMPUTER SUPPLIES	16	0	0	0	0	0	0	0
2-120-5360 UNIFORMS	2,295	2,710	2,500	(210)	2,709	2,500	(209)	3,000
2-120-5370 LANDSCAPING SUPPLIES	4,437	5,000	5,000	0	4,999	5,000	1	4,250
2-120-5372 SOIL, SAND & PEAT	14,660	11,370	10,000	(1,370)	10,475	6,890	(3,585)	13,300

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GOLF MAINTENANCE EXPENSES (CONTINUED):									
2-120-5373	SOD AND SEED	18,568	13,350	23,000	9,650	12,848	7,112	(5,735)	20,500
2-120-5374	HORTICULTURAL SUPPLIES/ TREE P	0	0	0	0	0	0	0	0
2-120-5376	FUEL	42,560	46,000	42,000	(4,000)	40,647	34,354	(6,294)	46,000
2-120-5378	SMALL EQUIP/TOOLS	4,542	2,500	4,000	1,500	1,636	3,974	2,338	2,500
2-120-5380	CHEMICAL SUPPLIES	55,348	60,000	60,000	0	38,132	56,683	18,551	60,000
2-120-5382	SIGNS	1,091	200	1,100	900	143	1,100	957	200
2-120-5400	UTILITIES/GAS	2,682	3,000	3,675	675	1,527	1,862	335	3,000
2-120-5402	UTIL/WATER & SEWER	3,990	4,725	4,725	0	2,798	3,182	384	4,725
2-120-5404	UTIL/ELECTR	26,520	27,582	24,582	(3,000)	21,279	18,399	(2,880)	27,582
2-120-5406	UTILITY LOCATES	179	150	100	(50)	132	53	(79)	150
2-120-5420	W.C. INS	8,333	4,193	5,374	1,181	4,193	5,374	1,181	4,612
2-120-5430	ADVERTISING	1,470	200	300	100	183	52	(131)	200
2-120-5432	PRINTING	4	0	100	100	0	100	100	0
2-120-5452	MEALS	603	100	500	400	49	500	451	500
2-120-5456	TRAVEL EXP	387	1,554	1,000	(554)	1,554	1,000	(554)	1,500
2-120-5465	LATE FEES/ FINANCE CHARGES	40	0	100	100	0	100	100	0
2-120-5480	FIRE ALARM FEES	455	500	1,504	1,004	343	1,126	783	500
2-120-5482	TRASH REMOVAL	3,395	2,750	2,250	(500)	1,652	1,220	(431)	2,250
2-120-5500	CON LABOR	3,689	5,205	2,000	(3,205)	3,205	0	(3,205)	5,500
2-120-5504	PEST CONTROL CONTRACTOR FEES	6,092	6,100	6,500	400	5,561	6,500	939	17,000
2-120-5505	ARBORIST CONTRACTOR FEES	3,226	0	2,476	2,476	0	1,900	1,900	0
2-120-5508	HOUSING RENTAL FEES	3,684	4,451	3,684	(767)	4,451	3,070	(1,381)	4,000
2-120-5530	POSTAGE/SHIPPING	50	25	100	75	18	100	82	25
2-120-5540	PHONE CHARGES	2,525	2,500	2,500	0	2,107	1,875	(232)	2,500
2-120-5542	CELLULAR PHONE CHARGES	4,060	2,400	3,600	1,200	1,569	2,971	1,402	2,400
2-120-5543	NETWORK CONNECTION	703	800	1,000	200	540	744	205	800
2-120-5550	PROFESSIONAL DUES	1,381	1,200	1,200	0	1,040	904	(136)	1,200
2-120-5552	BOOKS/PERIODICALS/SUBSCR	38	300	100	(200)	295	100	(195)	300
2-120-5610	EQUIPMENT RENTAL	2,151	3,000	3,000	0	1,228	900	(329)	3,000
2-120-5800	SM CAP /EQUIP & MACH	0	0	0	0	0	0	0	0
2-120-5820	SM CAP/RADIO EQUIP	1,104	1,097	1,000	(97)	1,097	1,000	(97)	1,000
2-120-5999	GOLF MAINT MISC EXPENSE	0	100	1,000	900	40	1,000	960	100
Total GOLF MAINTENANCE EXPENSES		745,123	744,064	755,293	11,229	590,128	609,180	19,052	761,676
GOLF NET INCOME		(138,801)	31,062	(90,406)	121,468	380,756	234,691	146,065	(84,095)

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TENNIS REVENUE:								
2-201-4100	7,688	8,770	7,500	1,270	8,770	7,500	1,270	7,500
2-200-4100	0	0	0	0	0	0	0	0
2-201-4210	326	498	375	123	498	375	123	500
2-201-4130	0	0	0	0	0	0	0	0
2-201-4440	14,276	11,965	12,600	(635)	11,965	12,539	(574)	12,600
2-201-4442	0	0	0	0	0	0	0	0
2-201-4450	5,597	6,725	5,597	1,128	6,725	5,597	1,128	6,725
Total REVENUE	27,888	27,958	26,072	1,886	27,956	26,011	1,946	27,325
SR TENNIS TRNY REVENUE:								
2-222-4340	3,065	2,273	4,065	(1,792)	2,273	4,065	(1,793)	3,000
2-220-4340	0	0	0	0	0	0	0	0
2-222-4550	2,000	1,750	2,000	(250)	1,750	2,000	(250)	1,750
Total REVENUE	5,065	4,023	6,065	(2,042)	4,023	6,065	(2,043)	4,750
TENNIS LEAGUES REVENUE:								
2-230-4330	3,456	3,452	3,100	352	3,452	3,100	352	3,400
TENNIS OPERATIONS REVENUE:								
2-200-4365	0	0	0	0	0	0	0	0
2-200-4440	0	0	0	0	0	0	0	0
2-200-4495	0	0	0	0	0	0	0	0
Total REVENUE	0	0	0	0	0	0	0	0
TOTAL TENNIS REVENUE	36,409	35,433	35,237	196	35,431	35,176	255	35,475

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SR TENNIS TRNY EXPENSES:									
2-222-5300	OPERATING SUPPLIES	496	497	496	(1)	497	496	(1)	500
2-222-5302	FOOD SUPPLIES	585	580	585	5	580	585	5	500
2-222-5362	T-SHIRTS	1,023	1,082	1,023	(59)	1,082	1,023	(59)	1,100
2-222-5364	PRIZES/AWARDS	800	800	800	0	800	800	0	800
	Total EXPENSES	2,904	2,959	2,904	(55)	2,959	2,904	(55)	2,900
TENNIS OPERATIONS EXPENSES:									
2-200-5000	SALARIES	0	0	0	0	0	0	0	0
2-200-5005	SALARIES- SEASONAL	46,005	46,000	41,000	(5,000)	43,416	38,827	(4,589)	43,000
2-200-5020	FICA	3,971	2,852	2,542	(310)	3,758	2,407	(1,350)	2,666
2-200-5022	MEDICARE	935	667	595	(73)	879	563	(316)	624
2-200-5200	REP&MAINT/EXT BLD	380	0	500	500	0	500	500	0
2-200-5201	REP & MAINT COURTS	465	1,600	1,700	100	1,543	1,700	157	1,600
2-200-5202	REP & MAINT/INT BLD	0	0	0	0	0	0	0	0
2-200-5204	COURT RESURFACING CONTRACT	0	0	0	0	0	0	0	0
2-200-5206	COURT RESURFACING/MATERIAL	4,728	5,351	6,500	1,149	5,351	6,500	1,149	6,000
2-200-5300	OPERATING SUPPLIES	719	500	300	(200)	483	272	(212)	500
2-200-5302	FOOD SUPPLIES	0	0	0	0	0	0	0	0
2-200-5310	OFFICE SUPPLIES	0	110	110	0	61	100	38	100
2-200-5312	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0
2-200-5320	JANITORIAL SUPPLIES	0	1,000	50	(950)	0	45	45	100
2-200-5354	CGS/RETAIL	6,539	8,650	6,750	(1,900)	7,786	6,750	(1,036)	6,750
2-200-5388	STRINGING CONTRACT LABOR	689	550	550	0	463	550	88	550
2-200-5400	UTILITIES/GAS	0	0	0	0	0	0	0	0
2-200-5402	UTIL/WATER & SEWER	958	900	800	(100)	640	600	(40)	945
2-200-5404	UTIL/ELECTR	2,213	3,200	1,850	(1,350)	1,570	1,388	(183)	3,360
2-200-5420	W.C. INS	917	872	917	45	872	917	45	959
2-200-5430	ADVERTISING	1,368	1,075	1,400	325	1,075	1,400	325	600
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	1,640	1,705	1,400	(305)	1,705	1,270	(435)	1,400
2-200-5480	FIRE ALARM FEES	455	750	750	0	343	562	219	500
2-200-5500	TENNIS CONTRACT LABOR	0	0	0	0	(640)	0	640	0
2-200-5504	CLEANING SERVICES	0	0	600	600	0	500	500	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	119	184	65	150
2-200-5600	MISC. RENTALS	0	0	0	0	0	0	0	0
	Total EXPENSES	72,165	75,966	68,498	(7,469)	69,423	65,034	(4,389)	69,804
	TOTAL TENNIS EXPENSES	75,069	78,925	71,402	(7,524)	72,382	67,938	(4,444)	72,704
	TENNIS NET INCOME (EXPENSE)	(38,660)	(43,492)	(36,165)	(7,328)	(36,952)	(32,762)	(4,189)	(37,229)

VAIL RECREATION DISTRICT
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Modified Accrual Basis

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DOBSON MISC REVENUE:									
2-301-4120	VENDING SALES	5,347	5,300	5,300	0	3,593	3,533	60	5,313
2-301-4150	CONCESSION REV	7,307	10,000	15,000	(5,000)	3,758	11,454	(7,696)	5,455
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	4,783	4,200	4,200	0	4,081	2,885	1,196	5,000
2-301-4260	RINK RENTAL	40,468	55,000	45,000	10,000	50,227	37,339	12,887	50,000
2-301-4262	SHORT TERM RINK RENTAL	0	0	0	0	0	0	0	0
2-301-4400	PUBLIC SKATING FEES	14,360	17,328	17,328	0	11,272	12,218	(946)	17,328
2-301-4450	PASS SALES	5	0	0	0	0	0	0	0
2-301-4500	FEES FOR SERVICES	70	200	100	100	190	100	90	200
2-301-4510	SKATE SHARPENING	5,776	5,000	4,000	1,000	4,495	2,433	2,062	6,000
2-301-4520	ZAMBONI BLADE SHARPENING	50	250	250	0	70	250	(180)	250
	Total REVENUE	78,165	97,278	91,178	6,100	77,686	70,212	7,474	89,546
SPEC EVENT REVENUE:									
2-330-4001	CONCERTS AND EVENTS	41,546	47,394	40,460	6,934	30,318	29,527	791	47,394
	Total REVENUE	41,546	47,394	40,460	6,934	30,318	29,527	791	47,394
CONCESSIONS									
	FOOD								7,092
	BEVERAGES- PROGRAMMING								9,456
	BEVERAGES- SPECIAL EVENTS								17,500
	Total REVENUE	0	0	0	0	0	0	0	34,049

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HOCKEY REVENUE:									
2-340-4600	VAIL JR. HOCKEY	44,944	43,000	43,000	0	18,569	18,543	26	43,000
2-340-4601	BMHS HOCKEY	7,875	10,000	10,000	0	7,263	8,833	(1,571)	10,000
2-340-4603	ADULT HOCKEY	100,877	96,000	96,000	0	77,710	73,384	4,325	99,000
2-340-4605	LADIES HOCKEY	0	0	0	0	0	0	0	0
2-340-4607	DROP-IN	8,666	8,700	8,700	0	7,271	6,862	409	8,700
2-340-4608	ADULT BROOMBALL	0	0	0	0	0	0	0	0
	Total REVENUE	162,361	157,700	157,700	0	110,812	107,623	3,189	160,700
BOB JOHNSON HOCKEY CAMP REVENUE:									
2-342-4310	REGISTRATION FEES	46,011	53,430	41,875	11,555	53,430	41,875	11,555	40,000
FIGURE SKATING REVENUE:									
2-350-4611	SKATING CLUB OF VAIL	53,686	54,000	42,000	12,000	39,735	23,072	16,663	52,000
SMR SKATE SCH REVENUE:									
2-352-4310	REGISTRATION FEES	28,798	19,198	29,000	(9,802)	19,198	29,000	(9,803)	19,198
LRN TO SKATE REVENUE:									
2-360-4360	LESSONS/CLASSES	31,679	31,000	31,000	0	17,311	19,527	(2,216)	31,000
2-360-4370	VRD MITE/MINI/SQUIRT	18,565	12,000	12,000	0	11,731	8,093	3,638	13,000
2-361-4360	LEARN TO PLAY HOCKEY	0	0	0	0	0	0	0	0
	Total REVENUE	50,244	43,000	43,000	0	29,042	27,620	1,422	44,000
RINKBOARD ADVERT REVENUE:									
2-364-4550	CORP SPONSOR REV	0	7,000	7,000	0	0	7,000	(7,000)	7,000
2-364-4570	RINKBOARD SALES	0	12,530	12,500	30	12,530	12,500	30	12,500
	Total REVENUE	0	19,530	19,500	30	12,530	19,500	(6,970)	19,500
SKATING PRO SHOP REVENUE:									
2-370-4100	RETAIL SALES	1,754	2,000	2,600	(600)	1,340	1,752	(412)	2,000
	TOTAL REVENUE	462,565	493,530	467,313	26,217	374,091	350,181	23,910	508,386
DOBSON MAINTANANCE EXPENSES:									
2-320-5200	REP&MAINT/EXT BLD	0	1,000	1,000	0	645	1,000	355	1,000
2-320-5202	REP&MAINT/INT BLD	5,596	9,000	6,500	(2,500)	8,779	4,425	(4,354)	9,000
2-320-5220	REP & MAINT/EQUIP & MACH	7,786	8,000	8,000	0	6,484	7,378	894	8,000
2-320-5242	VEHICLE PARTS/SUPPLIES	0	0	100	100	0	92	92	0
2-320-5300	OPERATING SUPPLIES	529	750	2,550	1,800	737	69	(668)	750
2-320-5320	JANITORIAL SUPPLIES	3,277	4,000	3,700	(300)	3,791	1,984	(1,807)	4,000
2-320-5360	UNIFORMS	0	0	0	0	0	0	0	0
2-320-5378	SMALL EQUIP/TOOLS	96	1,500	1,500	0	1,463	635	(828)	1,500
2-320-5400	UTILITIES/GAS	33,430	28,000	37,800	9,800	13,970	25,123	11,153	29,000
2-320-5402	UTIL/WATER & SEWER	12,501	13,000	10,500	(2,500)	9,024	8,144	(880)	13,650
2-320-5404	UTIL/ELECTR	82,937	82,950	82,950	0	53,652	52,679	(973)	84,000
2-320-5482	TRASH REMOVAL	2,633	3,200	3,200	0	2,207	2,375	168	3,200
2-320-5500	CONTRACT LABOR	1,868	2,000	2,000	0	1,091	477	(614)	2,000
2-320-5508	CONTRACT SERVICES	1,923	2,000	2,000	0	1,170	1,594	424	2,000
2-364-5388	RINKBOARD ADVERTISING MATERIA	0	0	1,000	1,000	0	294	294	0
	Total EXPENSES	152,576	155,400	162,800	7,400	103,012	106,269	3,257	158,100

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SPEC EVENT EXPENSES:								
2-330-5000	0	0	0	0	0	0	0	0
2-330-5005	6,113	7,000	7,000	0	3,925	5,254	1,329	7,000
2-330-5020	236	434	434	0	135	317	182	434
2-330-5022	89	102	102	0	39	76	37	102
2-330-5334	0	0	200	200	0	150	150	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	6,438	7,536	7,736	200	4,099	5,797	1,698	7,536
ADULT HOCKEY EXPENSES:								
2-340-5005	8,298	8,000	8,000	0	6,539	6,101	(438)	8,000
2-340-5020	62	496	496	0	43	342	299	496
2-340-5022	120	116	116	0	95	88	(6)	116
2-340-5300	1,879	2,000	2,000	0	1,369	1,648	279	2,000
2-340-5500	16,947	20,400	20,400	0	16,099	15,898	(201)	18,000
Total EXPENSES	27,307	31,012	31,012	0	24,145	24,077	(68)	28,612
BOB JOHNSON HOCKEY EXPENSES:								
2-342-5432	2,691	2,320	1,600	(720)	2,320	1,600	(720)	2,320
2-342-5454	3,500	3,500	3,500	0	3,500	3,500	0	3,500
2-342-5500	23,318	27,287	20,937	(6,350)	27,287	20,937	(6,350)	20,000
Total EXPENSES	29,509	33,107	26,037	(7,070)	33,107	26,037	(7,070)	25,820
FIGURE SKATING EXPENSES:								
2-350-5000	0	0	0	0	0	0	0	0
2-350-5005	6,050	5,000	5,000	0	2,891	3,785	894	5,000
2-350-5020	375	310	310	0	179	235	55	310
2-350-5022	88	73	73	0	42	55	13	73
2-350-5500	0	0	0	0	0	0	0	0
Total EXPENSES	6,513	5,383	5,383	0	3,112	4,075	963	5,383
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
LRN TO SKATE EXPENSES:								
2-360-5000	0	0	0	0	0	0	0	0
2-360-5005	10,828	10,000	10,000	0	7,190	6,414	(775)	10,000
2-360-5020	625	620	620	0	446	381	(64)	620
2-360-5022	203	145	145	0	104	105	1	145
2-360-5300	5,596	5,000	5,000	0	0	3,017	3,017	5,000
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	1,362	500	500	0	192	147	(45)	500
2-361-5300	0	0	0	0	0	0	0	0
Total EXPENSES	18,613	16,265	16,265	0	7,932	10,064	2,133	16,265
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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CONCESSIONS:

CGS- FOOD
 CGS- DRINK
 CGS- SPOILED PRODUCT
 SALARIES-SEASONAL
 FICA
 MEDICARE
 W.C. INS
 EXPENDIBLE SUPPLIES
 EQUIPMENT REPAIR
 BUILDING MAINTENANCE
 OFFICE SUPPLIES
 ADVERTISING
 UNIFORMS
 LAUNDRY & LINEN
 CLEANING SUPPLIES
 LICENSES & PERMITS
 EMPLOYEE RELATIONS
 MARKETING
 CREDIT CARD FEES
Total EXPENSES

2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	2013 Prelim Budget
							3,404
							7,009
							1,000
							6,398
							397
							93
							128
							1,000
							1,500
							1,500
							33
							33
							200
							500
							100
							1,500
							100
							1,000
							511
0	0	0	0	0	0	0	26,406

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DOBSON OVERHEAD EXPENSES:								
2-300-5000 SALARIES	150,212	124,751	124,751	0	96,105	95,962	(143)	124,751
2-300-5005 SALARIES- SEASONAL	57,274	64,000	68,552	4,552	49,883	53,470	3,587	68,552
2-300-5010 RETIREMENT	17,915	15,594	15,594	0	12,039	11,995	(44)	15,594
2-300-5020 F.I.C.A.	3,551	3,968	4,250	282	3,130	3,315	185	4,250
2-300-5022 MEDICARE	2,934	2,737	2,803	66	2,069	2,167	98	2,803
2-300-5040 HEALTH INS	38,782	43,128	47,128	4,000	31,588	34,875	3,287	46,817
2-300-5042 LIFE/DISABILITY	1,595	2,088	2,088	0	1,207	1,566	360	1,774
2-300-5050 SKI / WELLNESS BENEFIT	3,809	3,600	3,600	0	50	0	(50)	3,960
2-300-5070 PROFESSIONAL DEVELOPMENT	4,137	4,700	4,500	(200)	3,956	4,031	75	4,500
2-300-5300 OPERATING SUPPLIES	80	100	50	(50)	88	15	(73)	0
2-300-5310 OFFICE SUPPLIES	0	0	0	0	0	0	0	0
2-300-5360 UNIFORMS	1,070	1,000	1,500	500	129	697	568	1,000
2-300-5420 W.C. INS	6,068	4,600	6,068	1,468	4,600	6,068	1,468	5,060
2-300-5430 ADVERTISING	1,598	4,000	6,000	2,000	700	3,263	2,563	4,000
2-300-5432 PRINTING	0	0	0	0	0	0	0	0
2-300-5452 MEALS	100	125	500	375	88	500	412	125
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	225	225	500	275	0	500	500	225
2-300-5554 LICENSE/PERMIT FEES	0	0	0	0	0	0	0	0
2-300-5560 EMPLOYEE APPRECIATION	2,151	1,000	1,000	0	0	1,000	1,000	1,000
2-310-5210 REP & MAINT/COPIER	147	150	300	150	0	300	300	150
2-310-5212 REP&MAINT/COMPUTERS	75	155	300	145	155	0	(155)	0
2-310-5230 INSTALL & REP/PHONES	0	100	125	25	85	0	(85)	100
2-310-5300 OPERATING SUPPLIES	1,791	1,700	1,700	0	1,351	1,271	(80)	1,700
2-310-5312 OFFICE EQUIPMENT	0	300	300	0	263	224	(39)	300
2-310-5318 COPIER SUPPLIES	162	100	250	150	0	250	250	100
2-310-5342 COMPUTER HW- NON CAP	72	0	500	500	0	500	500	0
2-310-5470 BANK FEES	5,249	6,000	6,000	0	4,761	4,460	(301)	6,000
2-310-5530 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
2-310-5540 PHONE CHARGES	4,516	4,750	4,500	(250)	4,292	3,321	(970)	4,750
2-310-5543 NETWORK CONNECTION	703	800	1,000	200	540	744	205	800
2-310-5554 LICENSE/PERMIT FEES	803	4,061	2,500	(1,561)	4,061	2,500	(1,561)	4,061
2-370-5354 PRO SHOP- CGS/RETAIL	1,562	1,000	1,000	0	726	770	44	1,000
2-370-5420 PRO SHOP- RENTAL SKATE PURCH	2,890	2,000	2,000	0	0	2,000	2,000	2,000
Total EXPENSES	309,471	296,732	309,359	12,627	221,865	235,766	13,900	305,372
TOTAL EXPENSES	550,426	545,434	558,591	13,157	397,271	412,085	14,813	573,493
DOBSON NET INCOME (EXPENSE)	(87,861)	(51,904)	(91,278)	39,374	(23,181)	(61,904)	38,723	(65,107)

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ENTERPRISE FUND OTHER REVENUE								
TOTAL ASSESSED VALUATION	1,057,047,670	870,617,070	870,617,070					866,159,250
MILL LEVY RATE	0.264	0.319	0.319					0.327
PROPERTY TAXES LEVIED	279,061	277,727	277,727					283,234
2-960-4700 PROPERTY TAXES	276,942	273,384	277,727	(4,343)	267,288	271,220	(3,933)	283,234
2-960-4710 PENALTIES AND INTEREST	756	350	250	100	264	135	128	250
2-960-4720 SPECIFIC OWNERSHIP TAXES	9,406	10,935	11,803	(868)	7,499	7,865	(366)	12,037
Total REVENUE	287,104	284,669	289,780	(5,111)	275,050	279,220	(4,170)	295,522
TAXES EXPENSES:								
2-960-5472 TREASURERS FEES	8,369	8,202	8,332	130	8,080	8,137	56	8,497
Total EXPENSES	8,369	8,202	8,332	130	8,080	8,137	56	8,497
MISC ENTERPRISE REVENUE:								
2-962-4750 LOTTERY REVENUE	23,344	26,000	24,000	2,000	19,902	18,261	1,641	24,000
2-970-4910 INT INC DOB BOND MM FUND	1,519	1,750	1,495	255	1,688	1,495	193	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
2-970-4920 SALE OF FIXED ASSETS	0	3,000	0	3,000	3,000	0	3,000	0
2-970-4999 MISC REV	0	0	0	0	0	0	0	0
Total Misc Ent Revenue	24,864	30,750	25,495	5,255	24,589	19,756	4,834	25,500
TRANSFER FR GF REVENUE:								
2-980-4960 TRANS FROM GENERAL FUND	572,109	426,429	1,650,674	(1,224,245)	0	0	0	1,905,210
2-980-5962 REPAYMENT OF GF ADVANCE	(2,109)	3,571	(674)	4,245	0	0	0	4,790
Total TRANSFERS	570,000	430,000	1,650,000	(1,220,000)	0	0	0	1,910,000

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ENTERPRISE FUND CAPITAL AND DEBT SVC									
DEBT SERVICE EXPENSES:									
GOLF COURSE									
2-100-5622	GOLF CART LEASE PRINCIPAL	0	0	0	0	0	0	0	0
2-100-5623	GOLF CART LEASE INTEREST	0	0	0	0	0	0	0	0
2-120-5406	WEATHER STATION- PRINCIPAL	0	0	0	0	0	0	0	0
2-120-5407	WEATHER STATION- IMPUTED INTERES	0	0	0	0	0	0	0	0
2-120-5622	GOLF EQUIP LEASE-PRIN	0	0	0	0	0	0	0	0
2-120-5623	GOLF EQUIP LEASE- INT	0	0	0	0	0	0	0	0
2-120-5624	TOV IRRIGATION LOAN- PRINCIPAL	0	0	0	0	0	0	0	0
2-120-5625	TOV IRRIGATION LOAN- INTEREST	0	0	0	0	0	0	0	0
	CLUBHOUSE COP'S- PRINCIPAL	0	0	0	0	0	0	0	0
	CLUBHOUSE COP'S- INTEREST	0	0	0	0	0	0	0	0
	Total EXPENSES	0	0	0	0	0	0	0	0
DOBSON									
2-950-5930	BONDS- PRINCIPAL	170,000	180,000	180,000	0	180,000	180,000	0	190,000
2-950-5940	BONDS- INTEREST	104,333	96,455	96,457	2	96,455	96,457	2	87,944
2-950-5942	PAYING AGENT FEE	500	500	500	0	0	0	0	500
2-950-5932	TOV- DOBSON- PRINCIPAL	4,903	5,000	5,000	0	5,000	5,000	0	5,100
2-950-5933	TOV- DOBSON- IMPUTED INTEREST	404	307	307	0	307	307	0	206
	Total EXPENSES	280,139	282,262	282,264	2	281,762	281,764	2	283,750
	Total DEBT SERVICE	280,139	282,262	282,264	2	281,762	281,764	2	283,750
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	0	0	0
	CLUBHOUSE COP PROCEEDS		0	0	0		0	0	0
2-970-4915	DONATIONS	88,720	30,000	0	30,000	0	0	0	0
	Total GC FINANCING / DONATIONS	88,720	30,000	0	30,000	0	0	0	0

VAIL RECREATION DISTRICT
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	2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	2013 Prelim Budget
CAPITAL EXPENDITURES								
GOLF COURSE								
2-100-6414	0			0	0	0	0	0
2-100-5472	0			0	0	0	0	0
2-100-6300	0	11,000	11,000	0	10,786	11,000	214	9,500
2-120-6310	21,717			0	0	0	0	0
2-120-6300	21,293	119,064	121,018	1,954	119,064	121,018	1,954	108,000
2-120-6302				0	0	0	0	0
				0	0	0	0	0
2-100-6400	981	1,995	870	(1,125)	1,995	870	(1,125)	4,350
2-100-6420	0			0	0	0	0	0
2-120-6400	1,807			0	0	0	0	870
2-100-6500	0			0	0	0	0	0
2-100-6514	0			0	0	0	0	0
2-100-6515	0			0	0	0	0	0
2-100-6416				0				0
2-100-6412				0				20,000
2-100-5626	0			0	0	0	0	0
2-120-6110	6,031	25,000		(25,000)	13,300	0	(13,300)	51,667
2-120-6115	379	45,000	50,000	5,000	11,750	50,000	38,250	50,000
		20,000	0	(20,000)		0	0	
		75,000	75,000	0		75,000	75,000	0
								20,333
								33,075
2-100-7001	0	0	950,000	950,000	0	0	0	1,154,250
2-100-7002	0			0	0	0	0	0
2-100-7003	0			0	0	0	0	0
2-100-7004	0			0	0	0	0	0
2-100-7005	0			0	0	0	0	0
2-100-7006	0			0	0	0	0	0
2-100-7007	0			0	0	0	0	0
2-100-7008	0			0	0	0	0	0
2-100-7009	0			0	0	0	0	0
2-100-7010	0			0	0	0	0	0
2-100-7011	0			0	0	0	0	0
2-100-7012	0			0	0	0	0	0
2-100-7013	0			0	0	0	0	0
2-100-7014	0			0	0	0	0	5,000
2-100-7015	0	7,389	0	(7,389)	7,389	0	(7,389)	0
2-100-7016	0			0	0	0	0	0
2-100-7017	0			0	0	0	0	0
2-100-7018	0			0	0	0	0	0
2-100-7019	0			0	0	0	0	0
2-100-7020	0			0	0	0	0	0
2-100-7021	0			0	0	0	0	0
2-100-7022	0			0	0	0	0	0
2-100-7023	0			0	0	0	0	0
2-100-7024	0			0	0	0	0	0
2-100-7025	0			0	0	0	0	0
2-100-7026	0			0	0	0	0	0
2-100-7027	0	0	0	0	0	0	0	0
2-100-7028	0			0	0	0	0	0
2-100-7029	0			0	0	0	0	0
2-100-7030	0			0	0	0	0	0
2-100-7034	0			0	0	0	0	0
2-100-7035	0			0	0	0	0	0
2-100-7036	0			0	0	0	0	0
2-100-7037	0			0	0	0	0	0

VAIL RECREATION DISTRICT
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GOLF COURSE CAPITAL (CONTINUED)								
2-100-7038 D38-Concrete Parking Blocks	0			0	0	0	0	
2-100-7039 D39-Parking Lighting	0			0	0	0	0	
2-100-7040 D40-Asphalt Cart Paths	0	26,000	20,000	(6,000)	0	20,000	20,000	55,000
2-100-7041 D41-Concrete Walkways, Stairs and Patios	0			0	0	0	0	0
2-100-7042 D42-Concrete Drain Pans	0			0	0	0	0	
2-100-7059 D59-Safety Nets	46,797			0	0	0	0	3,000
2-120-7001 E1-Golf Maintenance Building Structure	0			0	0	0	0	
2-120-7002 E2-Golf Maintenance - Stucco	0			0	0	0	0	
2-120-7003 E3-Golf Maintenance - Wood Trim and Soff	0			0	0	0	0	
2-120-7004 E4-Golf Maintenance - Windows	0			0	0	0	0	
2-120-7005 E5-Golf Maintenance - Exterior Doors	0			0	0	0	0	
2-120-7006 E6-Golf Maintenance - Garage Doors	0			0	0	0	0	
2-120-7007 E7-Golf Maintenance - Steep Slope Roofing	0			0	0	0	0	
2-120-7008 E8-Golf Maintenance - Building Interior	0	6,500	6,500	0	0	6,500	6,500	0
2-120-7009 E9-Golf Maintenance - Lockers	0	0	3,000	3,000	0	3,000	3,000	3,000
2-120-7010 E10-Water Recycling System	0			0	0	0	0	
2-120-7011 E11-Golf Maintenance - Boiler	0			0	0	0	0	
2-120-7012 E12-Golf Maintenance - Hot Water Storage	0			0	0	0	0	
2-120-7013 E13-Golf Maintenance - Domestic Hot Water	0			0	0	0	0	
2-120-7014 E14-Golf Maintenance - Gas Fired Heater	0			0	0	0	0	
2-120-7015 E15-Golf Maintenance - Furnace	0			0	0	0	0	
2-120-7016 E16-Golf Maintenance - HVAC Unit	0			0	0	0	0	
2-120-7017 E17-Golf Maintenance - Overhead Radiant	0			0	0	0	0	
2-120-7018 E18-Golf Maintenance - Exhaust Systems	0			0	0	0	0	0
2-120-7019 E19-Golf Maintenance - Storage Building S	0			0	0	0	0	
2-120-7020 E20-Golf Maintenance - Storage Building R	0			0	0	0	0	
2-120-7021 E21-Golf Maintenance - Asphalt Driving and	0	0	5,000	5,000	0	5,000	5,000	6,542
2-120-7022 E22-Golf Maintenance- Concrete Retaining	0			0	0	0	0	
2-120-7023 E23-Golf Maintenance - Wood Privacy Fenc	0			0	0	0	0	
2-120-7024 E24-Dumpster Enclosure	0			0	0	0	0	
2-120-7025 E25-Golf Maintenance - Fuel Storage Tank	2,000			0	0	0	0	0
2-120-7026 E26-Tree Replacement	1,155	5,000	25,000	20,000	0	25,000	25,000	10,000
2-120-7031 D31-Golf Course Weather Shelters	74,713	4,815		(4,815)	4,815	0	(4,815)	0
2-120-7032 D32-11th Hole Pump House Building Envel	0			0	0	0	0	0
2-120-7033 D33-11th Hole Pump House Mechanical	0			0	0	0	0	0
2-120-7043 D43-Clubhouse Retaining Walls	0			0	0	0	0	0
2-120-7044 D44-1st Tee Box Retaining Wall	0			0	0	0	0	0
2-120-7045 D45-2nd Green/3rd Tee Box Retaining Wal	0			0	0	0	0	0
2-120-7046 D46-5th Hole Retaining Wall	0	0	12,500	12,500	0	12,500	12,500	12,500
2-120-7047 D47-7th Tee Box Retaining Wall	89,890			0	0	0	0	0
2-120-7048 D48-15th Tee Box Retaining Wall	0			0	0	0	0	
2-120-7049 D49-1st Hole Bridge	0	0	2,750	2,750	0	2,750	2,750	2,737
2-120-7050 D50-1st Hole Timber Path	0	0	0	0	0	0	0	0
2-120-7051 D51-2nd Hole Bridge	0			0	0	0	0	2,860
2-120-7052 D52-11th Hole Timber Bridge	41,186			0	0	0	0	0
2-120-7053 D53-11th Hole Pedestrian Bridges	0			0	0	0	0	0
2-120-7054 D54-14th Hole Bridge	22			0	0	0	0	0
2-120-7055 D55-15th Hole Bridge	0			0	0	0	0	0
2-120-7056 D56-17th Hole Bridge	24,512			0	0	0	0	0
2-120-7057 D57-Golf Course Ponds/ Wetlands	0			0	0	0	0	0
2-120-7058 D58-Weather Stations	0			0	0	0	0	0

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GOLF COURSE CAPITAL (CONTINUED)									
2-120-7060	D60-Clubhouse Signage	0		0	0	0	0		
2-120-7061	D61-Tee Box Monuments	0		0	0	0	0	0	
2-120-7062	D62- Golf Course Topography	3,250	0	0	0	0	0		
2-120-7063	D63-Irrigation System	0		0	0	0	0	0	
2-120-7064	D64-Split Rail Fencing	0	0	0	386	0	(386)	0	
2-120-7065	#7 Poweline Project (To TOV)	50,000	15,000	15,000	7,214	15,000	7,786		
	Tie to Budget			0		0	0		
	TBD	0	0	0		0	0		
	Total GOLF COURSE CAPITAL	385,732	361,763	1,297,638	935,875	176,699	347,638	170,939	1,552,685
DOBSON									
2-320-6502	RESTROOM REMODEL	0		0	0	0	0		
2-300-6400	COMPUTER HARDWARE / POS	1,961	1,050	1,050	0	0	0	0	
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-Concerete 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	1,400	1,400	1,400	1,400	1,338	
2-300-7018	C18-Interior Walls and Ceilings	0		0	0	0	0	0	
2-300-7019	C19-Interior Flooring	11,898		0	0	0	0	0	
2-300-7020	C20-Interior Lighting	0	0	5,000	5,000	5,000	5,000	0	
2-300-7021	C21-Changing Rooms	0	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	
2-300-7024	C24-Concessions	0	0	2,000	2,000	2,000	2,000	0	
2-300-7025	C25-Ice Rink	0		0	0	0	0	0	
2-300-7026	C26-Bleacher Seating	0		0	0	0	0	0	
2-300-7027	C27-Hand Railings	0		0	0	0	0	0	
2-300-7028	C28-Interior Doors	0		0	0	0	0	0	
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	
2-300-7031	C31-Scoreboards	0		0	0	0	0	0	
2-300-7032	C32-Glass Storage Cart	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	27,702	15,000	(12,702)	27,702	15,000	(12,702)	

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DOBSON CAPITAL (CONTINUED)									
2-300-7040	C40-Rink Chiller System	0	20,164	14,656	(5,508)	20,164	14,656	(5,508)	0
2-300-7041	C41-Copper Piping	0			0	0	0	0	
2-300-7042	C42-Central Air Handling Units	0			0	0	0	0	
2-300-7043	C43-Overhead Radiant Heating	0			0	0	0	0	
2-300-7044	C44-Electrical Switchgears	0			0	0	0	0	
2-300-7045	C45-Forklift	8,788	0	6,380	6,380	0	6,380	6,380	20,248
2-300-7046	C46-Zamboni & Sharpener	0			0	0	0	0	0
2-300-7047	C47-Manlift	1,800			0	0	0	0	0
2-300-7048	C48-Washer and Dryer	0			0	0	0	0	2,925
2-300-7049	C49-Event Stage	0			0	0	0	0	0
2-300-7050	C50-Event Chairs	0			0	0	0	0	0
2-300-7051	C51-Arena Deck Event Flooring	0			0	0	0	0	0
2-300-7052	C52-Stage Drapes and Curtains	0	0	2,500	2,500	0	2,500	2,500	0
2-300-7053	C53-Crowd Control Dividers	0			0	0	0	0	3,227
2-300-7054	C54-Electric Spider Boxes and Cords	0			0	0	0	0	0
2-300-7055	C55-Ice Skates/ Skate Sharpener	0			0	0	0	0	0
	Other Equipment								8,000
	Trash Enclosure Roof								0
	CONTINGENCY					0	0		
	Disco Lighting								0
	Total DOBSON CAPITAL	24,447	48,916	47,986	(930)	47,866	46,936	(930)	35,738
TENNIS									
2-200-6400	COMPUTER HARDWARE	0			0	0	0	0	870
2-200-6500	ADA REQUIREMENTS	0			0	0	0	0	0
2-200-6420	LIFE SAFETY CAPITAL	0			0	0	0	0	0
2-200-7029	A29-Tennis Courts- Resurfacing	3,580	3,845	4,000	155	3,845	4,000	155	4,120
2-200-7030	A30-Tennis Court Retaining Walls	0			0	0	0	0	
2-200-7031	A31-Tennis Court Fencing	0			0	0	0	0	0
	Booth Creek Courts								50,000
	Furniture		0	5,500	5,500		5,500	5,500	5,000
	Total TENNIS CAPITAL	3,580	3,845	9,500	5,655	3,845	9,500	5,655	59,990
	Total CAPITAL EXPENSES	413,759	414,524	1,355,124	940,600	228,409	404,074	175,664	1,648,413

VAIL RECREATION DISTRICT 2013 FEES

The following 2013 rates will be reviewed by the Vail Recreation District Board of Directors on Thursday, Oct. 25 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>2012 RATES</u>	<u>2012 RESIDENT DISCOUNT</u>	<u>2013 RATES</u>	<u>2013 RESIDENT DISCOUNT</u>
<u>HIKING</u>				
ADULT FULL DAY	\$50	\$45	\$50	\$45
HALF DAY HIKES	\$35	\$30	\$35	\$30
HIKING CLUB	\$250	\$230	\$250	\$230
<u>WALKS/TOURS/PROGRAMS</u>				
WILDFLOWER	\$3	\$2	\$5/ children 12 an	\$3
BIRD	\$3	\$2	\$5/ children 12 an	\$3
BEAVER POND	\$5 CHILD, \$10 ADULT, \$30 FAMILY		\$6 CHILD, \$12 ADULT, \$35 FAMILY OF FIVE	
S'MORES AND MORE	\$5 CHILD, \$10 ADULT, \$30 FAMILY		\$6 CHILD, \$12 ADULT, \$35 FAMILY OF FIVE	
STORIES IN THE SKY	\$5 CHILD, \$10 ADULT, \$30 FAMILY		\$6 CHILD, \$12 ADULT, \$35 FAMILY OF FIVE	
GUEST SPEAKER SERIES	\$5 CHILD, \$10 ADULT, \$30 FAMILY		\$6 CHILD, \$12 ADULT, \$35 FAMILY OF FIVE	

VAIL NORDIC CENTER

	<u>2012 RATES</u>	<u>2013 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. 2012 RATES</u>	<u>JAN. - AUG. 2013 RATES</u>
45 MINUTE CLASS	\$45 PER MONTH	\$45 PER MONTH
60 MINUTECLASS	\$50 PER MONTH	\$55 PER MONTH
90 MINUTE CLASS	\$70 PER MONTH	\$75 PER MONTH
BOYS TEAM, 5 HOURS PER WEEK	\$130	\$130
USGA 4, 5 HOURS PER WEEK	\$140	\$140
PRE-TEAM, 4 HOURS PER WEEK	\$130	\$130
	<u>SEPT. - DEC. 2012 RATES</u>	<u>SEPT. - DEC. 2013 RATES</u>
45 MINUTE CLASS	\$45 PER MONTH	\$45 PER MONTH
60 MINUTECLASS	\$50 PER MONTH	\$55 PER MONTH
90 MINUTE CLASS	\$70 PER MONTH	\$75 PER MONTH
BOYS TEAM, 6 HOURS PER WEEK	\$160	\$160
USGA 4/EAGLES TEAM, 6 HOURS PER WEEK	\$160	\$160
PRE-TEAM, 4 HOURS PER WEEK	\$140	\$140
EAGLES TEAM, 4 HOURS PER WEEK	\$150	\$150
USGA Level 5/6, 9 HOURS PER WEEK	\$180	\$180
USGA Level 7+, 11.5 HOURS PER WEEK	\$180	\$190
ADVANCED BOYS TEAM 9 HOURS PER WEEK	\$180	\$180

VAIL GOLF CLUB

<u>GREEN FEES PEAK SEASON</u>	<u>2012 Rates</u>	<u>Proposed</u> <u>2013 Rates</u>
GUEST 18	\$88	\$90
GUEST 9	\$55	\$55
GUEST TWILIGHT/ 3:30 PM	\$55	\$55
GUEST JUNIOR 18	\$55	\$55
GUEST JUNIOR 9 & TWI	\$35	\$35

<u>GREEN FEES RESIDENTS PEAK SEASON</u>	<u>2012 Rates</u>	<u>Proposed</u> <u>2013 Rates</u>
COUNTY 18	\$68	\$68
COUNTY 9	\$45	\$45
COUNTY TWILIGHT	\$45	\$45
COUNTY JUNIOR 18	\$45	\$45
COUNTY JUNIOR 9 & TWI	\$30	\$30
VRD 18	\$58	\$58
VRD 9	\$40	\$40
VRD TWILIGHT/3:30 PM	\$40	\$40
VRD JUNIOR 18	\$40	\$40
VRD JUNIOR 9 & TWI	\$30	\$30

GREEN FEES EARLY SEASON

EARLY SEASON RATES Opening day - June 27

GUEST/cty/vrd 18	\$45	\$45
GUEST 9	\$30	\$30
GUEST TWILIGHT/ 3:30 PM	\$30	\$30
Junior 18	\$35	\$35
Junior 9 and TWI	\$25	\$25

FALL SEASON RATES

SEPT 5TH - OCT 6

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

OCT

AERIFICATION RATE

OCT 7TH - OCT 31ST

Guest/Cty/VRD 18	\$35	\$35
9 hole	\$25	\$25
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	\$300	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>2012 Rates</u>	Proposed <u>2013 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	\$42
9 HOLES	\$30	\$30
<u>RANGE</u>		
Small	\$6	\$6
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>2012 RATES</u>	<u>2013 RATES</u>
1 Hr.. ICE RENTAL-FULL RATE	\$200	\$200
1 Hr. ICE RENTAL-ADULTS	\$175	\$175
1 Hr. ICE RENTAL- Skating Club and Vail Eagle Hockey	\$175	\$175
1 Hr. ICE RENTAL- HOCKEY Non Prime-Time	\$100	\$100
1 Hr. ICE RENT BEFORE Non Prime-Time	\$85	\$85
DAILY RENTAL/ICE ONLY	\$2,500	\$2,500
<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)	\$5	\$5
SKATE SHARP (day of)	\$10	\$10
<u>SEASON SKATING PASS</u>		
VRD FREESTYLE SESSIONS	\$10	\$10
10 PUNCH FREESTYLE CARD	\$90	\$90
10 PUNCH SKATE SHARPENING	\$45	\$45
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>		
10 WEEK SESSION	\$15 PER CLASS	\$15 PER CLASS
STORY TIME (toddler skate)	\$10 PER CLASS	\$10 PER CLASS
VRD Squirt Rec. Hockey (16 weeks)	\$250	\$250
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	30% OF GROSS SALES \$500 PER MONTH	30% OF GROSS SALES \$500 PER MONTH

SPORTS DEPARTMENT LEAGUE FEES

	<u>2012 RATES</u>	<u>2012 RESIDENT DISCOUNT</u>	<u>2013 RATES</u>	<u>2013 RESIDENT DISCOUNT</u>
<u>LEAGUES</u>				
SUMMER SOFTBALL	\$575	\$525	\$595	\$545
FALL CO-REC SOFTBALL	\$290	\$250		
FALL FOOTBALL	\$340	\$310	\$360	\$330
8V8 SUMMER SOCCER		\$500	\$500	
8V8 FALL SOCCER		\$250	\$250	
SAND VOLLEYBALL	\$80		\$90	
<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	\$390	\$360	\$410	\$380
INDOOR SOCCER	\$250	\$225	\$270	\$245

SPORTS DEPARTMENT RACE SERIES

<u>RUNNING RACES</u>	<u>2012 RATES</u>			
INDIVIDUAL RACE	\$28 PRE-REG	\$38 DAY OF	\$29 Pre-Reg	\$39 day-of
RACE SERIES		\$175		\$180

<u>MOUNTAIN BIKE RACES</u>	<u>2012 RATES</u>			
ADULT	\$25 PRE-REG	\$35 DAY OF	\$25 PRE-REG	\$35 DAY OF
YOUTH	\$10 PRE-REG	\$15 DAY OF	\$10 PRE-REG	\$15 DAY OF
SERIES ADULT		\$150		\$150
SERIES YOUTH		\$60		\$60
TEAM FEE		\$100		\$100

YOUTH SPORTS

<u>LEAGUES</u>	<u>2011 RATES</u>	<u>2013 RATES</u>
SOCCER:		
MICRO	\$55	\$60
U8	\$55	\$60
U10	\$60	\$65
U12 & U14	\$60	\$65
HIGH COUNTRY HOOPS	\$45	\$55
YOUTH VOLLEYBALL	\$60	\$75
T-Ball	\$60	\$60

<u>CAMPS</u>	<u>2012 RATES</u>		<u>2013 RATES</u>	
BASEBALL	\$130 HALF DAY	\$160 FULL DAY	\$135 HALF DAY	\$165 FULL DAY
BRITISH SOCCER	\$145 HALF DAY	\$180 FULL DAY	\$150 HALF DAY	\$190 FULL DAY
GIRL'S SOCCER ACADEMY	\$130 HALF DAY	\$160 FULL DAY	\$135 HALF DAY	\$165 FULL DAY
BASKETBALL		\$145		\$150
LACROSSE		\$155		\$165
MINI-HAWK		\$135		\$135
BEACH VOLLEYBALL	\$80 GRADES 6-8/	\$130 Grades 9-12	\$80 GRADES 6-8/	\$130 Grades 9-12
CSU VOLLEYBALL		\$160		\$160
TETRA BRAZIL	\$158 HALF DAY	\$203 FULL DAY	\$163 HALF DAY	\$206 FULL DAY
FLAG FOOTBALL		\$150		\$165

SPORTS DEPARTMENT FACILITY RENTAL

	<u>2012 RATES</u>	<u>2012 RESIDENT DISCOUNT</u>	<u>2013 RATES</u>	<u>2013 RESIDENT DISCOUNT</u>
<u>SOFTBALL</u>				
1 DIAMOND	\$20 PER HOUR	\$15 PER HOUR	\$30 PER HOUR	\$20 PER HOUR
OVER 4 HOURS	\$100 PER DAY	\$60 PER DAY	\$120 PER DAY	\$80 PER DAY
3 DIAMONDS	\$300 PER DAY	\$180 PER DAY	\$350 PER DAY	\$240 PER DAY
NATIONAL EVENT/TOURNAMENT	\$500 PER DAY		\$500 PER DAY	
FIELD MARKING	\$100		\$100	
<u>ATHLETIC FIELD</u>				
HOURLY	\$40 PER HOUR	\$25 PER HOUR	\$50 PER HOUR	\$25 PER HOUR
OVER 4 HOURS	\$160 PER DAY	\$100 PER DAY	\$200 PER DAY	\$100 PER DAY
NATIONAL EVENT/TOURNAMENT	\$500/DAY		\$500/DAY	
FIELD MARKING	\$150		\$150	
<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	\$25 PER HOUR	\$15 PER HOUR	\$40 PER HOUR	\$20 PER HOUR
OVER 4 HOURS	\$100 PER DAY	\$60 PER DAY	\$160 PER DAY	\$80 PER DAY
<u>VOLLEYBALL COURTS (SAND)</u>				
RENTAL	\$20 PER HOUR	\$10 PER HOUR	\$30 PER HOUR	\$20 PER HOUR
OVER FOUR HOURS - 1 COURT	\$80 PER DAY	\$40 PER DAY	\$120 PER DAY	\$80 PER DAY
3 COURTS	\$200 PER DAY	\$100 PER DAY	\$280 PER DAY	\$180 PER DAY
<u>TIMING SERVICES</u>				
Non Profit	Minimum \$250 or \$2/runner which ever is greater			
For Profit	Miniumum \$500 or \$3/runner which ever is greater			

FORD PARK TENNIS CENTER

<u>PASSES</u>	<u>2011 RATES</u>	<u>2012 RATES</u>	<u>2013 RATES</u>
TAX PAYER	\$125	\$125	\$125
NON-TAX PAYER	\$150	\$150	\$150
<u>COURT FEES</u>			
1 HOUR	\$15	\$15	\$15
90 MINUTES	\$20	\$20	\$20
<u>LESSONS</u>			
PRIVATE			
Hour	\$65	\$65	\$65
1/2 Hour	\$45	\$45	\$45
SEMI-PRIVATE LESSONS			
Hour	\$80	\$80	\$80
1/2 Hour	\$55	\$55	\$55
3 PEOPLE			
Hour	\$90	\$90	\$90
1/2 Hour	\$60	\$60	\$60
<u>RAQUET</u>			
STRINGING	\$15 PLUS STRING	\$15 PLUS STRING	\$15 PLUS STRING
RENTAL	\$5 PER DAY	\$5 PER DAY	\$5 PER DAY
<u>TENNIS ACTIVITIES COSTS</u>			
ALL PLAY DOUBLES	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
SR. MEN DOUBLES	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
LADIES' DAY	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
MEN'S NIGHT	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
CLUB 50	PART OF MEMBERSHIP	PART OF MEMBERSHIP	PART OF MEMBERSHIP
MEN'S DOUBLES	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
MEN'S SINGLE LADDER	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
MIXED DOUBLES	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
LADIES' DOUBLES	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
SUNDAY MORNING DOUBLES	\$8 PER PERSON	\$8 PER PERSON	\$9 PER PERSON
<u>BILL WRIGHT CHAMPIONSHIPS</u>	TBD	TBD	TBD
<u>JUNIOR LESSONS</u>			
ONE WEEK	\$60 PER WEEK/2 WEEKS	\$60 PER WEEK/2 WEEKS	\$60 PER WEEK/2 WEEKS
TWO WEEKS	\$65 PER WEEK	\$65 PER WEEK	\$65 PER WEEK
<u>TENNIS CAMPS</u>	\$175 VAIL RESIDENTS \$195 ALL OTHERS	\$175 VAIL RESIDENTS \$195 ALL OTHERS	\$175 VAIL RESIDENTS \$195 ALL OTHERS

YOUTH SERVICES

IMAGINATION STATION

	<u>2012 RATES</u>	<u>2013 Rates</u>	
DAILY ADMISSION	\$5 PER CHILD	\$5 PER CHILD	
10 PUNCH CARD	\$35	\$35	
ANNUAL MEMBERSHIP	\$50	\$10/child/week, \$20/month	Family membership: \$30/month, \$60/year
DROP OFF	\$10 PER HOUR	\$10 PER HOUR	
PARTIES (2 HOURS)			
Up to 10 Children	\$100	see below	
Additional Children Beyond 10	\$5		

PRE SCHOOL PROGRAM

	<u>2012 RATES</u>	<u>2013 Rates</u>
DISCOVERY BUNCH		
4 Week Session - 18 Hours	\$120	see below
Drop-In Session	\$35	

SINGLE DAY PROGRAMS

	<u>2012 RATE</u>	<u>2012 RESIDENT DISCOUNT</u>	<u>2013 RATE</u>	<u>2013 RESIDENT DISCOUNT</u>
ARTS, CRAFTS, COOKING (2 TO 3 HOURS) 5 or More Sessions	\$18 PER SESSION	\$15 PER SESSION	see below	
Fitness (1 hr)				
Drop In	\$25	\$20		

KIDZONE AFTER SCHOOL PROGRAM

	<u>12 RSES RATE</u>	<u>13 RSES RATE</u>
REGISTRATION PER FAMILY	\$20	\$20
AFTERNOON DROP-IN	\$18	\$18
AFTERNOON PRE-PAY	\$13	\$14
SCHOOL'S OUT CAMP		
Rate	\$47	\$48
Eagle County Student Rate	\$37	\$38

	<u>2012 Rates</u>	<u>2012 Eagle County Student Rate</u>	<u>2012 RESIDENT DISCOUNT</u>	<u>2013 Rates</u>	<u>2013 Eagle County Student Rate</u>	<u>2013 RESIDENT DISCOUNT</u>
<u>PRE KAMP VAIL</u>						
REGISTRATION (INCLUDES T-SHIRT)	\$10	\$10		\$10	\$10	
DAILY	\$67	\$49		\$67	\$49	
5 DAY PASS	\$320	\$235		\$320	\$235	
5 DAY PASS - SECOND CHILD	\$295	\$210		\$295	\$210	
10 DAY PASS	\$590	\$420		\$590	\$420	
10 DAY PASS - SECOND CHILD	\$520	\$365		\$520	\$365	
VAIL RESIDENTS	One day free for every 10 days purchased. \$2 off every day reserved and paid by 5/31.					
<u>CAMP VAIL</u>						
REGISTRATION (INCLUDES T-SHIRT)	\$10	\$10		\$10	\$10	
DAILY	\$64	\$47		\$64	\$47	
FOURTH OF JULY PARADE	\$10	\$10		\$10	\$10	
5 DAY PASS	\$310	\$220		\$310	\$220	
5 DAY PASS - SECOND CHILD	\$290	\$200		\$290	\$200	
10 DAY PASS	\$570	\$390		\$570	\$390	
10 DAY PASS - SECOND CHILD	\$520	\$345		\$520	\$345	
VAIL RESIDENTS	One day free for every 10 days purchased. \$20 off every day reserved and paid by 5/31.					
<u>CAMP ECO FUN</u>						
REGISTRATION (INCLUDES T-SHIRT)	\$10	\$10	\$10	\$10	\$10	
2 DAY SESSION	\$100	\$80		\$100	\$80	
5 OR MORE SESSIONS (Rates if purchased by May 1)	\$90	\$75	\$70	\$90	\$75	\$70

COMMUNITY ROOM

	<u>2012 Rates</u>	<u>2013 Rates</u>
FITNESS: YOGA, TRX		
Drop-in	\$12	\$12
Punch Card/Session	\$200 per 20	\$100 per 10 punch or \$8 per class for session
Membership		\$50/month
ART		
Session	\$200	\$15 per class
Punch Card	\$200	\$20
Children's Art Drop-In		\$5
PAINT YOUR OWN POTTERY		\$5 studio + \$5 to \$20 for pottery
BIRTHDAY PARTIES	\$125 for 10 Children	\$125 for 10 +\$5/child up to 15

Vail Recreation District

2013 Preliminary Budget Overview

General Overview

The following is a brief summary of the condensed preliminary budget found on page 2 of the September 30, 2012 financial report. Supporting details for the amounts on pages 3 and 4 can be found on the corresponding detail pages as explained on the left hand side of the pages in the department descriptions.

Revenues

- **Tax Revenues-** The assessed valuation of the District remains relatively consistent due to this not being a revaluation year. The operation 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 automatically fluctuates from .319 mills to an estimated .327 mills for 2013. Specific ownership taxes on motor vehicles are also included in the tax amounts, which are estimated to be 4% of property taxes. Deducted from these revenues is the 3% fee for collections withheld by the Eagle County treasurer.
- **Other Non-Departmentalized Revenues-** Interest revenues, which are budgeted to be 0.5% of our cash balances and funds received from lottery ticket sales. The District will transfer \$30,000 of the \$220,000 of funds available from the forfeiture of non-vested former employee retirement contributions made to them by the District. This account has been growing for many years and can be used to cover a portion of the District's 2013 retirement contributions to current employees.
- **Sports Revenues-** Most items are consistent with 2012 forecast except for an increase in the scope of the Kids Adventure Race and concessions at Ford Park have been added with the new facility.
- **Gymnastics Revenues-** This program continues to feel the effects of the Edwards field house and the programming has changed accordingly moving towards more camps and team programs.
- **Youth Services Revenues-** Continued changes as we complete our first full year in the new space at Lionshead and continue to build new programs for all ages out of the space.
- **Outdoor Branch Revenues-** Operations and related revenues are expected to mirror 2012.
- **Golf Revenues-** Overall revenues are expected to be in line with the 2012 budget because 2012 actual results were higher due to the early start to the season. Revenues are not expected to be affected significantly by construction as the clubhouse is likely now a fall 2013 start and the construction of the 19th hole will minimize impacts when the 18th hole is reconstructed.
- **Tennis Revenues-** Programs and revenues are expected to remain consistent.
- **Dobson Revenue-** Revenues are expected to remain consistent with 2012 with the exception that the District will plan to begin providing food and beverage for both programming and special events once the facility reopens in June.

Operating Expenses

- **Administration-** At the advice of counsel, the 2013 budget includes \$100,000 in additional legal fees to defend the suit related to the golf clubhouse. Costs are decreased in other areas as no change in personnel is expected as happened in 2012. The 2013 budget also includes expense for a potential November 2013 election to ask the voters for additional funding which is discussed further under the long-range planning section of this summary.
- **Public Relations-** Overall 2013 budget is consistent with the 2012 budget and forecast.
- **Park Maintenance Expenses-** 2012 budget shows a decrease due to the new agreement to receive reduced water rates after paying off the costs of the raw water system to ERWSD.
- **Facilities Maintenance Expenses-** 2013 budget is consistent with 2012 as there is little room for change due to the majority of expense being payroll and benefit driven.
- **Sports Expenses-** 2013 programs and related expenses are consistent with 2012 except for the Kids Adventure race and concessions as discussed under the sports revenues section above.
- **Gymnastics Expenses-** Personnel costs increase over 2013 budget based on breakout of classes which continue to grow slightly after being changed after the opening of the Edwards facility.
- **Youth Services** – 2013 programs and related expenses are consistent with 2012.
- **Outdoor Branch** – 2013 programs and related expenses are consistent with 2012.
- **Golf Operations** – 2013 programs and related expenses are consistent with 2012.
- **Golf Maintenance-** Increase over 2012 forecast due to additional tree spraying to address scales infection.
- **Tennis** - 2013 programs and related expenses are consistent with 2012.
- **Dobson** – 2013 programs and related expenses are consistent with 2012 except for now having costs of concessions which are offset by revenues.

Debt Service and Capital

- **Loan and Lease Proceeds-** No new loans or leases anticipated.
- **Debt Service-** Debt service costs consist of the Dobson bonds (paid for through the offsetting property tax mill levy) and the Gymnastics and Dobson loan from the Town, both of which will be paid off in 2014.
- **Capital-** See accompanying schedule. 2013 will be higher than normal as the District intends to pay the agreed to \$1.15M to the Town towards the clubhouse projects as well as regular ongoing capital projects.

Long-Term Planning

Included as part of the budget is a summary of financial results from 2006 through 2012 as well as projections for the next 5 years through 2017. Key elements and findings are as follows:

- **Fund Balance-** The 2013 preliminary budget calls for ending fund balance to be roughly at the goal of \$1.5M. \$300K of this is restricted for the Dobson Bonds, \$100K is restricted for emergencies by TABOR, and the remaining \$1.1M is equal to roughly 3 months of operating expenses.
- **Property Taxes Revenue-** Preliminary estimates show property values within the District declining an additional 10% for the 2014 and 2015 budgets based on real estate sales between January 2011 through June of 2012. This will result in an additional decrease in taxes of approximately \$250K, which is in addition to the \$500K reduction experienced in 2012.
- **Construction Impacts-** As planned, construction of the clubhouse and Ford Park are anticipated to impact the revenues of the Golf and Sports departments, although those impacts are now anticipated for 2014 rather than 2013 due to delays in the projects.
- **Other Operating Revenues and Expenses-** Other revenues and expenses are forecasted to remain consistent with 2013.
- **Debt Service-** The loans to the Town of Vail for the Gymnastics and Dobson facilities are paid on in 2014 which result in annual savings of \$50K.
- **Capital-** Between 2014 and 2017, capital expenses for routine replacements and maintenance are projected to total \$4.5M, however only \$2.5M is projected to be available, meaning that more than half of the projects will go unfunded. A short breakdown of the \$4.5M in projects is:
 - Routine replacements of department vehicles and machinery (\$900K over 4 years)
 - Golf Course master plan (\$3.7m over 10 years equates to \$1.5M over 4 years)
 - Required golf course work including remodel of starter facility, cart paths, bridges, creek restoration, etc (\$1.1M over 4 years)
 - Ongoing maintenance to Dobson Arena (\$600K over 4 years)
 - Other capital items throughout departments (\$400K over 4 years)
- **Shortfall-** In order to fund the shortfall, which at this point is anticipated to continue after the four year period projected through 2017, the District will have to consider one or a combination of the following:
 - Increase the operating mill levy by roughly 0.7 mills, which would result in a tax increase of \$81 dollars on an average home value of \$1.5M
 - Increase the average user fees by 18%
 - Leave projects unfunded
 - Decrease programming

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

Printed: 10/22/12

Modified Accrual Basis

	2011 Audited Actual	2012 Forecast	2012 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/12 Actual	9 Months Ended 09/30/12 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2013 Prelim Budget
COMBINED REVENUES										
PROPERTY AND OTHER TAXES, NET OF FEES	3,192,781	2,669,949	2,718,888	(48,939)	-2%	2,576,803	2,617,776	(40,973)	-2%	2,706,031
OTHER NON-DEPARTMENTALIZED REVENUES	38,402	38,750	67,495	(28,745)	-43%	30,526	29,372	1,154	4%	63,500
SPORTS	327,022	359,725	333,264	26,461	8%	341,644	313,294	28,350	9%	424,539
GYMNASTICS	180,197	184,040	180,835	3,205	2%	139,628	138,379	1,249	1%	191,590
YOUTH SERVICES	352,697	349,462	363,900	(14,438)	-4%	324,138	316,939	7,199	2%	338,738
OUTDOOR & NORDIC PROGRAM	102,806	104,354	100,250	4,104	4%	76,874	69,846	7,028	10%	103,287
GOLF COURSE	1,258,063	1,432,642	1,336,263	96,379	7%	1,410,441	1,309,942	100,499	8%	1,336,163
TENNIS	36,409	35,433	35,237	196	1%	35,431	35,176	255	1%	35,475
DOBSON	462,565	493,530	467,313	26,217	6%	374,091	350,181	23,910	7%	508,386
TOTAL REVENUES	5,950,942	5,667,884	5,603,445	64,440	1%	5,309,575	5,180,904	128,671	2%	5,707,709
OPERATING EXPENSES										
ADMINISTRATION	(549,696)	(674,420)	(550,171)	(124,250)	-23%	(522,936)	(439,422)	(83,514)	-19%	(722,527)
PUBLIC RELATIONS/MARKETING	(230,497)	(234,210)	(237,237)	3,027	1%	(184,719)	(197,103)	12,384	6%	(234,503)
PARK MAINTENANCE	(165,330)	(182,731)	(173,271)	(9,460)	-5%	(142,391)	(144,875)	2,485	2%	(174,108)
FACILITIES MAINTENANCE	(103,398)	(102,369)	(105,635)	3,266	3%	(73,528)	(77,885)	4,357	6%	(104,195)
SPORTS	(430,219)	(449,600)	(434,763)	(14,837)	-3%	(359,276)	(364,311)	5,035	1%	(514,890)
GYMNASTICS	(191,281)	(203,505)	(194,481)	(9,024)	-5%	(152,108)	(143,958)	(8,150)	-6%	(216,248)
YOUTH SERVICES	(379,549)	(409,142)	(440,049)	30,907	7%	(336,045)	(361,876)	25,831	7%	(408,928)
OUTDOOR & NORDIC PROGRAM	(119,286)	(121,293)	(122,827)	1,534	1%	(96,466)	(95,329)	(1,137)	-1%	(123,330)
GOLF OPERATIONS	(651,741)	(657,516)	(671,376)	13,860	2%	(439,557)	(466,071)	26,514	6%	(658,582)
GOLF MAINTENANCE	(745,123)	(744,064)	(755,293)	11,229	1%	(590,128)	(609,180)	19,052	3%	(761,676)
TENNIS	(75,069)	(78,925)	(71,402)	(7,524)	-11%	(72,382)	(67,938)	(4,444)	-7%	(72,704)
DOBSON	(550,426)	(545,434)	(558,591)	13,157	2%	(397,271)	(412,085)	14,813	4%	(573,493)
TOTAL EXPENSES	(4,191,615)	(4,403,210)	(4,315,096)	(88,114)	-2%	(3,366,808)	(3,380,033)	13,225	0%	(4,565,183)
CHANGE IN FUND BAL BEFORE DS & CAP	1,759,326	1,264,674	1,288,348	(23,674)		1,942,767	1,800,871	141,897		1,142,526
CAPITAL PROJECT DONATIONS	88,720	30,000	-	30,000	100%	-	-	-	0%	-
DEBT SERVICE	(320,139)	(322,262)	(322,264)	2	0%	(321,762)	(321,764)	2	0%	(323,750)
CHANGE IN FUND BAL BEFORE CAPITAL	1,527,907	972,413	966,085	6,328		1,621,005	1,479,107	141,899		818,776
CAPITAL EXPENDITURES	(533,937)	(763,958)	(1,668,874)	904,916	54%	(326,001)	(717,824)	391,822	55%	(1,919,928)
CAPITAL CONTINGENCY/TBD	-	-	-	-	-100%	-	-	-	0%	-
OPERATIONS CONTINGENCY	-	-	(100,000)	100,000	100%	-	(100,000)	100,000	100%	(100,000)
CHANGE IN FUND BALANCE	993,970	208,455	(802,789)	1,011,244		1,295,004	661,283	633,721		(1,201,152)
BEGINNING FUND BALANCES	1,493,133	2,487,103	2,297,800	189,302		2,487,103	2,297,800	189,302		2,695,558
ENDING FUND BALANCES	2,487,103	2,695,558	1,495,011	1,200,546		3,782,107	2,959,084	823,023		1,494,406

VARIANCE EXPLANATIONS:

PROPERTY & OTHER TAXES- County has abated \$42K of taxes
 OTHER REVENUES- Postponed retirement backfill from forfeiture account
 SPORTS REVENUES- Participant numbers running high in almost every program.
 GOLF & REVENUES- Early start to season and higher daily fee prices producing good revenues.
 DOBSON REVENUES- Jared says this is the best summer he has ever had.
 ADMINISTRATION EXPENSES- Changes in personnel and golf course lawsuit
 YOUTH SERVICES EXPENSES- Savings from delayed opening of facility and slower than expected start to programming, offset by lost revenues
 GOLF OPERATIONS EXPENSES- Savings in building maintenance from pending clubhouse renovation
 GOLF MAINTENANCE EXPENSES- Timing from delayed chemical order.
 CAPITAL PROJECTS DONATIONS- Final installment from #3 shelter & #5 fence donations.
 CAPITAL- Planning to roll clubhouse funds to be paid to Town in 2013 once project underway.
 FUND BALANCE- Savings at end of 2011 in operations (\$105,000) as well as roll-forward of uncompleted capital projects (85,000).

VAIL RECREATION DISTRICT

PRELIMINARY 2013 CAPITAL BUDGET

Line Item	Amount	Comments
Sports		
Trailer leveling system	3,000	Address safety concerns
Computers	1,740	Routine replacement
Gymnastics		
Computers	870	Routine replacement
Canopy Treatment	7,247	Preventative maintenance
Flooring	2,200	Minor repairs
Equipment	6,500	Beam, vault trainer, and tumble track
Youth Services		
Computers	4,700	Routine replacement
Red Sandstone Improvements	5,000	Minor improvements
Outdoor Program		
Interior	7,242	Flooring
Signage	2,000	Routine replacements
Benches & Tables	1,000	Routine replacements
Parks		
Spreader	24,000	To be shared with Golf
Truck toolbox	1,000	Protect from theft
Computers	870	Routine replacement
Disc Golf Course	7,100	New course install
Athletic Field Building Planning	10,000	Plan to work with Town for repurposing of bldg
Tables & BBQ Grill for volleyball	3,000	New additions
Chain Link Fencing	10,000	Replace split rail to keep balls out of creek
Concessions Equipment	100,000	New Ford Park concessions
New facility interior furnishings	10,000	New Ford Park maint building
Irrigation system computer	3,000	New Ford Park maint building
Volleyball safety netting	14,560	Net to protect from Lacrosse balls
Facilities Maintenance		
Computers	870	Routine replacement
Administration		
Computers	1,770	Routine replacement
Phones	25,000	Upgrade to tie into Town system
Tennis Center Walls	9,869	Routine painting
Kitchenette	8,977	Routine upgrade

VAIL RECREATION DISTRICT

PRELIMINARY 2013 CAPITAL BUDGET

Line Item	Amount	Comments
Golf		
Greens Tarps	7,000	Year 1 of 3 year program
Misc Equipment	2,500	New Podium
Toro Workman	29,000	Maintenance Equipment
Bunker Rake	18,000	Maintenance Equipment
Fairway Mower	50,000	Maintenance Equipment
Sweeper	11,000	Maintenance Equipment
Computers	5,220	Routine replacement
Driving Range Mats	20,000	Artificial turf line
Clubhouse Project Manager (5 Months)	41,667	\$100K over 12 months
Planning Costs	10,000	Additional funds for clubhouse project
Creek Restoration	50,000	Prioritize after runoff
Level Tees (3 year project)	20,333	Year 1 of 3 year program
Level Driving Range (2 year project)	33,075	Year 1 of 2 year program
Clubhouse Contribution	1,154,250	Committed amount
Kitchen Equipment	5,000	Contingency for breakdowns
Cart paths	55,000	Continued overlays and repairs
#5 Net pullies	3,000	Reduce damage to net
Maintenance building restrooms	3,000	Roll forward from 2012
Maintenance building parking lot crack seal	6,542	Crack fill
Tree Replacement	10,000	Allowance for replacements
5th hole tee box retaining wall	12,500	Roll forward from 2012
1st Hole bridge repairs	2,737	Planking replacement (shared with TOV)
2nd Hole bridge repairs	2,860	Planking replacement (shared with TOV)
Dobson		
Steel Gate painting	1,338	Preventative maintenance
Forklift	20,248	Replacement
Washer & Dryer	2,925	Replacement
Crowd control dividers	3,228	Replacement
Sweeper	8,000	New piece to improve product
Tennis		
Computers	870	Routine replacement
Gold Peak court crack fill	4,120	Annual work
Booth Creek courts	50,000	Removal of courts- safety concern
Patio furniture	5,000	Replace in conjunction with Ford Park
Total Capital Budget	<u><u>1,919,928</u></u>	

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

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 Forecast	2013 Prelim Budget	Cal Yr 2014 Forecast	Cal Yr 2015 Forecast	Cal Yr 2016 Forecast	Cal Yr 2017 Forecast
COMBINED REVENUES												
PROPERTY AND OTHER TAXES, NET OF FEES	2,027,789	2,085,577	2,963,260	2,740,461	3,171,485	3,192,781	2,669,949	2,706,031	2,460,572	2,455,377	2,459,269	2,457,434
OTHER NON-DEPARTMENTALIZED REVENUES	102,776	131,633	77,371	72,507	160,685	38,402	38,750	63,500	63,500	63,500	63,500	63,500
SPORTS	322,718	338,381	304,764	289,123	312,507	327,022	359,725	424,539	335,539	419,539	419,539	419,539
GYMNASTICS	225,226	193,602	240,168	216,058	200,407	180,197	184,040	191,590	191,590	191,590	191,590	191,590
YOUTH SERVICES	307,154	345,588	353,100	350,274	327,808	352,697	349,462	338,738	338,738	338,738	338,738	338,738
OUTDOOR & NORDIC PROGRAM	42,589	84,223	80,940	88,717	106,027	102,806	104,354	103,287	103,287	103,287	103,287	103,287
GOLF COURSE	1,281,249	1,448,236	1,457,259	1,180,986	1,288,975	1,258,063	1,432,642	1,336,163	1,026,963	1,336,163	1,336,163	1,336,163
TENNIS	31,299	33,415	32,570	31,030	32,576	36,409	35,433	35,475	35,475	35,475	35,475	35,475
DOBSON	448,717	451,073	514,856	483,033	462,570	462,565	493,530	508,386	522,388	522,388	522,388	522,388
TOTAL REVENUES	4,789,516	5,111,729	6,024,287	5,452,190	6,063,041	5,950,942	5,667,884	5,707,709	5,078,053	5,466,057	5,469,950	5,468,114
OPERATING EXPENSES												
ADMINISTRATION	(534,135)	(648,021)	(654,182)	(568,025)	(572,568)	(549,696)	(674,420)	(722,527)	(622,527)	(622,527)	(622,527)	(622,527)
PUBLIC RELATIONS/MARKETING	(104,937)	(213,016)	(233,897)	(241,931)	(248,205)	(230,497)	(234,210)	(234,503)	(234,503)	(234,503)	(234,503)	(234,503)
PARK MAINTENANCE	(144,844)	(161,825)	(165,796)	(180,304)	(178,422)	(165,330)	(182,731)	(174,108)	(174,108)	(174,108)	(174,108)	(174,108)
FACILITIES MAINTENANCE	0	(3,471)	(98,387)	(98,957)	(96,303)	(103,398)	(102,369)	(104,195)	(104,195)	(104,195)	(104,195)	(104,195)
SPORTS	(361,428)	(388,047)	(399,136)	(380,870)	(397,612)	(430,219)	(449,600)	(514,890)	(461,488)	(513,390)	(513,390)	(513,390)
GYMNASTICS	(212,659)	(218,741)	(237,116)	(211,012)	(213,601)	(191,281)	(203,505)	(216,248)	(216,248)	(216,248)	(216,248)	(216,248)
YOUTH SERVICES	(386,417)	(385,182)	(414,126)	(438,223)	(402,162)	(379,549)	(409,142)	(408,928)	(408,929)	(408,929)	(408,930)	(408,930)
OUTDOOR & NORDIC PROGRAM	(93,746)	(102,453)	(110,261)	(114,085)	(129,002)	(119,286)	(121,293)	(123,330)	(123,330)	(123,330)	(123,330)	(123,330)
GOLF OPERATIONS	(462,795)	(627,742)	(665,466)	(654,130)	(689,889)	(651,741)	(657,516)	(658,582)	(658,582)	(658,582)	(658,582)	(658,582)
GOLF MAINTENANCE	(635,540)	(699,860)	(724,405)	(708,459)	(748,676)	(745,123)	(744,064)	(761,676)	(761,676)	(761,676)	(761,676)	(761,676)
TENNIS	(61,540)	(66,312)	(66,091)	(68,195)	(70,232)	(75,069)	(78,925)	(72,704)	(72,704)	(72,704)	(72,704)	(72,704)
DOBSON	(525,883)	(502,389)	(566,647)	(545,533)	(558,819)	(550,426)	(545,434)	(573,493)	(583,099)	(583,899)	(583,899)	(583,899)
TOTAL EXPENSES	(3,523,923)	(4,017,061)	(4,335,509)	(4,209,724)	(4,305,490)	(4,191,615)	(4,403,210)	(4,565,183)	(4,421,388)	(4,474,090)	(4,474,091)	(4,474,091)
CHANGE IN FUND BAL BEFORE DS & CAP	1,265,592	1,094,668	1,688,778	1,242,465	1,757,551	1,759,326	1,264,674	1,142,526	656,665	991,967	995,859	994,023
CAPITAL PROJECT DONATIONS		-	-	1,600,000	-	88,720	30,000	-				
DEBT SERVICE	(457,126)	(451,653)	(426,545)	(924,557)	(1,369,323)	(320,139)	(322,262)	(323,750)	(324,582)	(274,145)	(277,989)	(276,176)
CHANGE IN FUND BAL BEFORE CAPITAL	808,466	643,015	1,262,233	1,917,908	388,228	1,527,907	972,413	818,776	332,083	717,822	717,870	717,847
CAPITAL EXPENDITURES	(547,220)	(265,069)	(618,946)	(1,737,423)	(1,024,791)	(533,937)	(763,958)	(1,919,928)	(1,573,411)	(1,191,603)	(744,056)	(1,079,511)
CAPITAL CONTINGENCY/TBD				-	-	-	-	-	-	-	-	-
OPERATIONS CONTINGENCY				-	-	-	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
CHANGE IN FUND BALANCE	261,246	377,946	643,288	180,485	(636,563)	993,970	208,455	(1,201,152)	(1,241,328)	(473,780)	(26,186)	(361,664)
BEGINNING FUND BALANCES	666,731	927,977	1,305,923	1,949,210	2,129,695	1,493,133	2,487,103	2,695,558	1,494,406	253,078	(220,702)	(246,888)
ENDING FUND BALANCES	927,977	1,305,923	1,949,210	2,129,695	1,493,133	2,487,103	2,695,558	1,494,406	253,078	(220,702)	(246,888)	(608,552)

=	=	=	=	=	=	=	=	=	Intended Reserve	1,500,000
									Difference	2,108,552
									Average Per Year over 4 Years	527,138

% Increase in User Fees to Cover Deficit	18%
Annual Additional Mill Levy to Cover Deficit	0.7
Total Mill Levy with Increase	3.8
Additional Cost for \$1.5M Home	\$81
Total Cost for \$1.5M Home	\$453

VAIL RECREATION DISTRICT DIRECTOR REPORT
October 25, 2012

GOLF MAINTENANCE

- Core aeration and seeding of fairways completed.
- Core aeration of tees, sand topdressing and over-seeding of tees completed.
- Core aeration, deep tine aeration and sand topdressing of greens completed.
- Irrigation system blown out for the winter on Monday, Oct.15.
- Fall fertilizer application will be done on Wednesday, Oct. 24.
- Boulders from Ford Park renovation project were delivered to the #7 lower tee box area to be used for the Gore Creek stream bank stabilization project. Maintenance staff removing all of the existing sandbags along the bank in preparation for the project to start this week.
- Snowmold fungicide application to fairways and tees commenced on Thursday, Oct. 18, will continue this week with hopes of finishing this week, along with the final application to the greens and approaches.
- Asphalt will be put down this week on the old sta-lok section/spur on #9 by approach, as well as the gravel path sections along #11 tees to the bridge and the gravel section from the bridge to the pump house.
- Work will commence this week on the 19th hole. Irrigation design plan received from Larry Rodgers on Friday, Oct. 19, and material quantity estimates received from Rick Phelps that same day. Ordering of quantities will begin, with the coordination of Landscapes Unlimited staff on timeline of the project.

GOLF OPERATIONS

- Continue to be busy in October. Great weather this month. Eagle Vail Closed this past Monday, which has helped business.
- Staff attended the Fall PGA Merchandise Show in Denver this past Monday. Met with several sales representatives.
- Staff is also meeting with sales reps here at the Vail GC. Booking orders for next year. We have the ability to adjust the orders whether we are under construction in the spring or fall.
- Staff attended the PGA West Chapter Fall Meeting at Aspen Glen. Alice and Chris also played in the Pro-Pro Tournament in the afternoon.
- Alice beat Jon Moore in the Employee Match Play on Oct 19. The finals will take place next week between Alice and Stew Surratte.
- Staff has 3 interviews next with potential PGM Interns. One from Penn State and two from Ferris State.
- Big sale in the golf shop. All clothing is 50 percent off. Demo clubs are for sale. All accessories and shoes on sale as well.

SPORTS REPORT

- All fall rec outdoor youth and adult sports end this week
- Youth basketball and volleyball begin the first week of November at Homestake Peak School
- Adult sports in the evening are underway with drop-in basketball on Monday nights, drop-in volleyball on Friday nights and league volleyball on Wednesday nights. Drop in soccer will begin when the mountain opens. All these programs take place at Red Sandstone Elementary.

- Staff continues to work hard cleaning, repairing and updating any equipment from the busy summer of racing.
- Staff continues meeting with sponsors and partners in reviewing the past summer and already planning for a bigger and better 2013

DOBSON

MARKETING

- Jamie has been on vacation working remotely for the past two weeks.
- Continuing to work on sponsor recaps with Beth Pappas and the sports department.
- Finalizing all videos made this summer with a Vail Mountain School student. The videos are fun and turned out great. They are available on YouTube and have been shared on Facebook as well as being used in sponsor recaps and proposals.
- Planning for 2013 including media buys, PR plan, budget, online marketing, personnel needs and more.
- End-of-season surveys underway including running race, summer youth camps, Dobson Ice Arena and Kids Adventure Race.
- Will begin working on the Year-in-Review, once data/information is gathered we will use this to create a presentation that will show successes from 2008 to 2012 to be shared with the board, Vail Economic Advisory Council and other necessary outlets.
- Continued shared communication with the Town of Vail for the clubhouse remodel and Ford Park renovations.
- Working with Beth Pappas and the sports department on funding proposals for the Commission on Special Events. Proposals have been submitted and Jamie and Beth will present at the November CSE meeting. \$40,000 has been requested for the Kids Adventure Race to expand the event to four days, including two skills clinics days, plus two days of competition with an expanded age group. The additional funding will also help market the event to the Front Range and nationally, hoping to drive additional economic vitality to Vail. Also planning to host an expo area at Solaris, pending funding. This is a large increase over asks for previous years. Also submitted a proposal for a 50-mile mountain bike race on Vail Mountain for September 22, 2013. The VRD requested \$6,000 for this event, to help market the event in the Front Range and in regional mountain bike communities. Working on co-marketing the event with other mountain bike race producers as well.

GYMNASTICS

- The Adult/Teen drop-in has seen an increase in participants in the past few weeks
- Our USAG compulsory team did great this weekend at their meet in Grand Junction. We had many top placements and the level 4 and 5 teams took 2nd place out of 6 or more gyms
- Classes are going well in the afternoon with a few new sign-ups for boys and trampoline classes
- Our toddler classes are still a little low but we have had some drop-ins

YOUTH SERVICES

Community Programming

- Traffic is slow in Imagination Station now that traffic in town is generally slow. People are willing and ready to pay when staff is present to ask; the self-pay station is not yet ready.
- Paint-Your-Own-Pottery continues with some rather busy days and some not so busy.
- TRX is growing with the back-to-school crowd (moms). TRX customers are looking forward to a change of format with ski conditioning in October & November. We are building a nice following with Gentle Yoga.
- We are looking to build the fitness offerings this fall and especially winter. There seems to be more response to fitness than art. Still, we plan to offer a couple evenings of art studio; and we will be able to introduce glass fusing.

KidZone

- We are partnering with Little Chefs of Vail one night per week, and we will offer an Art Sampler class in October.
- We hosted one day of School's Out Camp on 10/22.

Other

- We hosted a bounce-house and slide at the Family Fun Fair at Dobson on Saturday, 10/20.
- The Girl Scouts spent the night in the Community programming space on 10/21.

PARKS UPDATE

NATURE CENTER

- The Nature Center has finished up with all summer programming, and shifted its focus to the school field trips we are hosting this month.

VAIL TENNIS CENTER

- The Tennis Center is closed for the season.

BUILDING MAINTENANCE

Vail Golf Course

- #7 stream bank stabilization begins Thursday or Friday of this week
- Asphalt bids for cart path repair underway
- Hole 19 mobilized, Material for golf hole will be stored on site for winter 2012 / 2013 and completed in spring 2013

Golf Club Temp Structures

- On the hold until additional progress is made on Clubhouse
- Trailers being evaluated this week to ensure they can be moved easily

Ford Park and Athletic Fields Renovation

- Continue to work on guest directions and navigation through park
- Excavation in front of tennis center scheduled for next 2 week for utility install

Gymnastics

- Pierce Architects completed schematic design for gym renovations
- Material ordered for floor expansion

#18 Relocation Project

- We need new plans from Phelps / Atkinson for review submittals
- Installation window for #19 install is closing rapidly for a fall project, many details to be finalized.

Nature Center

- Scheduled exterior to be painted this fall
- New signs being designed