



## Regular Meeting of the EVRPD Board of Directors Tuesday, May 16, 2023

### ***Board President:***

#### **1. Calls Meeting to Order**

- a. Leads the Pledge of Allegiance
- b. Moment of Reflection
- c. Conflict of Interest Disclosures

Before the meeting commences, the Board President asks:

*“Are there any Board Members who need to disclose a conflict of interest related to the agenda items?”*

[If there is a conflict, the Board member explains the conflict and then recuses himself/herself from the meeting before the Board discusses that agenda item.]

#### **2. Consent Agenda**

The consent agenda is considered a single item on the agenda and is approved by a single vote.

**Board member 1:** *I move to approve the consent agenda, as presented.*

**Board member 2:** *I second the motion.*

**Board president:** *There is a motion and a second to approve the consent agenda.*

*All in favor, signify by saying “Aye.”*

#### A request to remove an item from the consent agenda:

**Board member:** *I would like to request that the Item ‘xx’ be pulled from the Consent Agenda for discussion and placed under the “\_\_” portion of the regular agenda.*

**Board president:** *All in favor of approving the Consent Agenda, minus Item ‘xx’ signify by saying Aye.*

If the vote passes, Item “xx” is discussed as a regular discussion item after the vote. ONLY items moved off the consent agenda are held out for discussion.

#### **3. Approval of Regular (Action) Agenda**

#### **4. Citizen and Board Comments**

#### **5. Administrative Reports**

#### **6. Old Business**

#### **7. New Business**

#### **8. Further Business**

#### **9. Adjournment**



## REGULAR BOARD MEETING AGENDA

Tuesday, May 16, 2023 – 6:00 P.M.

660 Community Drive

Estes Park, CO 80517

*The mission of the Estes Valley Recreation and Park District is to enrich lives with quality recreation.*

---

### 1. CALL TO ORDER

- A. Pledge of Allegiance
- B. Moment of Reflection
- C. Conflict of Interest Disclosures

### 2. CONSENT AGENDA

- A. **EVRPD Board of Directors Meeting Minutes:**
  - 1. April 18, 2023 Regular Board Meeting
- B. **Staff Reports:**
  - 1. Golf Operations
  - 2. Recreation Operations
  - 3. Community Center Operations
  - 4. District Maintenance
  - 5. Marina Operations
  - 6. Campground Operations
  - 7. Human Resources
  - 8. Marketing and Communications
- C. **Financial Reports**
  - 1. Period Income Statement
  - 2. Cash Flow Report
  - 3. Paid Bills

### 3. May 2, 2023 ELECTION – BOARD ORGANIZATION

- A. Election Results
- B. Oath of Office
- C. Election of Officers
- D. Conflict of Interest Forms
- E. Committee Appointments

### 4. APPROVAL OF REGULAR (ACTION) AGENDA

### 5. CITIZEN & BOARD COMMENTS

### 6. EVRPD 2022 AUDIT

- A. 2022 Audit Presentation (Review & Approval)

### 7. ADMINISTRATIVE REPORTS

- A. Executive Director Report
- B. Finance Director Report
- C. Project Manager Report

### 8. OLD BUSINESS

- A. Skate Park Construction Documents Approval (Discussion/Action)

### 9. NEW BUSINESS

- A. High Elevation Community Permaculture Program Participation (Discussion/Action)
- B. New District Website Proposal (Discussion/Action)
- C. Resolution 2023-03 – To Appoint Bank Signatories (Action)

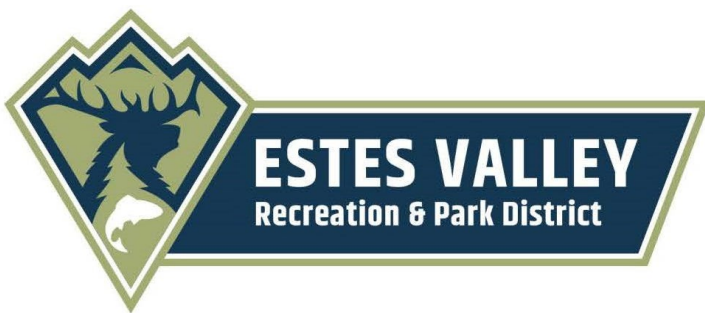
### 10. FURTHER BUSINESS

- A. Meetings to Schedule

### 11. ADJOURNMENT

*The Board reserves the right to consider other appropriate items not available at the time the agenda was prepared.*

*Eric Throne, Board Secretary*



May 16, 2023

Agenda Item: 2

**Agenda Title:** Consent Agenda

**Submitted by:** Tom Carosello, Executive Director

**The Consent Agenda for the May 16, 2023 Regular Board Meeting includes:**

**A. EVRPD Board of Directors Meeting Minutes:**

1. April 18, 2023 Regular Board Meeting

**B. Staff Reports:**

1. Golf Operations
2. Recreation Operations
3. Community Center Operations
4. District Maintenance
5. Marina
6. Human Resources
7. Marketing and Communications.

**C. Financial Reports:**

1. Period Income Statement
2. Cash Flow Report
3. Paid Bills

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:

**Board Action Needed:**

A Motion to (approve or modify) the Consent Agenda as presented.

## RECORD OF PROCEEDINGS

---

---

### MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS FOR THE ESTES VALLEY RECREATION AND PARK DISTRICT

*Tuesday, February 21, 2023 –6:00 p.m.  
Estes Valley Community Center, Conference Room  
660 Community Drive, Estes Park, CO 80517*

Present: Scott Dorman, Heather Gooch, Eric Throne (*attended remotely*)  
Absent: Stan Gengler (*Excused absence*)  
Staff: Tom Carosello, Pamela Bross, Heather Drees  
Others: Peter and Dana Maxwell (E.P. Residents), Lisa Essman (League of Woman Voters)

Prior notice of this meeting was given by posting a notice on the Estes Valley Recreation and Park District Website and posting a notice at the Estes Valley Recreation and Park District's Administration Office.

*The meeting was called to order at 6:02 p.m.*

Board President Dorman began the meeting with the Pledge of Allegiance and a moment of reflection. Mr. Dorman then asked if any Board members had conflicts of interests related to the agenda. No conflicts of interest were disclosed.

#### **CONSENT AGENDA**

The consent agenda for the meeting included:

- A. EVRPD Board of Directors Meeting Minutes:
  - 1. January 17, 2023 Regular Meeting of the Board of Directors
- B. Staff Reports:
  - 1. Golf Operations
  - 2. Recreation Operations
  - 3. Community Center Operations
  - 4. District Maintenance
  - 5. Campground Operations
  - 6. Human Resources
  - 7. Marketing and Communications
- C. Financial Reports
  - 1. Period Income Statement
  - 2. Cash Flow Report
  - 3. Paid Bills

Moved by Heather Gooch, seconded by Eric Throne, to approve the consent agenda as presented.

No further discussion. Ayes – 3. Motion carried unanimously.

#### **APPROVAL OF REGULAR (ACTION) AGENDA**

The Regular (Action) agenda for the meeting included:

- 4. Citizen & Board Comments
- 5. Administrative Reports
  - A. Executive Director Report
  - B. Finance Director Report
- 6. Old Business
  - A. None
- 7. New Business
  - A. Estes Park 18-Hole Golf Course Restroom Tile and Flooring Project Bid Award (Discussion/Action)
  - B. Lake Estes 9-Hole Golf Course Flooring Installation Project Bid Award (Discussion/Action)
  - C. Board Vacancy (Discussion/Action)
- 8. Further Business
  - A. Meetings to Schedule
- 9. Adjournment

## RECORD OF PROCEEDINGS

Moved by Heather Gooch, seconded by Eric Throne, to approve the regular (action) agenda as presented.

No discussion. Ayes – 3. Motion carried unanimously.

### **CITIZEN & BOARD COMMENTS**

#### ***Citizen Comments:***

Pete Maxwell, Estes Park Resident read aloud the email that was sent to Board President Dorman requesting the equipment that was donated to the District for travel baseball be transferred to either to the local non-profit Estes Youth LevelUP Athletics or the school district, or to private hands of those who are facilitating and taking on the financial and operational burden of operating the travel baseball teams. (Mr. Maxwell's email is included at the end of these minutes.)

Board President Dorman asked Executive Director Tom Carosello to address Mr. Maxwells request. Mr. Carosello stated that as the cost of the equipment to the District was under \$5,000, the equipment was not capitalized. Mr. Carosello also stated that staff have no issues donating the equipment and will create a form to donate the two pitching machines and the inflatable indoor batting cage to the Estes Park School District.

#### ***Board Comments:***

None

*Board President Dorman closed the Citizen & Board Comments portion of the meeting.*

### **ADMINISTRATIVE REPORTS**

#### **Executive Director Report**

*Tom Carosello, Executive Director, supplied a written report prior to the meeting.*

Mr. Carosello gave an overview of his written report which included updates on the following: Operational Updates, EVICS/FAB Inquiry re Childcare Possibilities, Estes Valley Trails Committee, Capital Projects/Infrastructure, the Estes Valley Recreation and Park Foundation, Bureau of Reclamation Updates, EVRPD Staffing, and Policy. Mr. Carosello asked for any questions or comments.

#### ***Discussion:***

Board President Dorman stated that he continues to appreciate the Friday reports submitted to the Board by Mr. Carosello.

Board President Dorman asked with the section of Community Drive being closed for the construction of the new roundabout would signage be placed to direct people to District facilities. Mr. Carosello stated he believes detour signs with information would be placed by the Town of Estes Park. Mr. Dorman then asked when the project would start and the anticipated date of completion. Mr. Carosello replied the project should start any day with a completion by July 4, 2023.

#### **Finance Director Report**

*Pamela Bross, Finance Director, supplied a written report prior to the meeting.*

Pamela Bross, Finance Director gave an overview of her written report reviewing the "Operating Revenues & Expenses chart" and "Improvement Fund Balances". The first chart that was provided was a summary comparison of year-to-date revenues and operating expenses through January 2023 and 2022. The second chart that was provided was a report of Improvement Fund Balances as of January 31, 2023. Ms. Bross noted the increase in Park Fee's in 2023 is due to donations received to relocate power poles for the Devils Gulch/Dry Gulch trail.

#### ***Discussion: None***

### **OLD BUSINESS**

None

### **NEW BUSINESS**

#### **Estes Park Golf Course Restroom Tile and Flooring Project Bid Award (Discussion/Action)**

*Tom Carosello, Executive Director introduced the action item.*

Tom Carosello, Executive Director stated that on January 3, 2023, EVRPD released an RFP for tile and flooring installation from suitably qualified and experienced carpet and flooring professionals to install new wainscot tile and floor at the Estes Park 18-Hole Golf Course Hangar Bathrooms.

One (1) proposal was received from Park Flooring, which was opened on February 3, 2023.

**RECORD OF PROCEEDINGS**

The bid totals are as follows:

<b>Restaurant Bathroom Floors/Wainscot</b>	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>
Luxury Vinyl Plank (LVP) & Cove Base – No Wainscotting	\$ 10,600	\$ 10,900	\$ 11,200
Tile & Tile Base* – No Wainscotting	\$ 17,400	\$ 18,100	\$ 18,850
Tile Floor & Wainscotting & Accent Wall	\$ 30,300	\$ 31,500	\$ 32,700
*Note			
Accent Wall for Women’s Bathroom available as an optional addition to quoted price = \$4,650			

Golf staff recommends Tier 3 tiled floor, tiled wainscotting, and accent wall for the quality of the project.

The bids above are the initial amounts for the renderings in the RFP. The total budget for the improvement project is \$30,000. After some negotiation and more in-depth conversations of the scope and materials of the project, Park Flooring’s bid for the Tier 3 tiled floor, tiled wainscotting, and accent wall will change. The cost is anticipated to go down from the initial number of \$32,700. Staff have not finalized that number yet but will after board approval and follow up from Park Flooring. Golf staff are confident in Park Flooring’s ability to complete the project to our high standard and on time, therefore, they recommend awarding the bid to Park Flooring.

*Discussion: None*

Moved by Heather Gooch, seconded by Eric Throne to award the contract for tile and flooring installation at the Estes Park Golf Course to Park Flooring.

No further discussion. Ayes – 3. Motion carried unanimously.

**Estes Park Golf Course Restroom Tile and Flooring Project Bid Award (Discussion/Action)**

*Tom Carosello, Executive Director introduced the action item.*

Tom Carosello, Executive Director stated that on January 3, 2023, EVRPD released an RFP for carpet and flooring installation from suitably qualified and experienced carpet and flooring professionals to install new flooring at the Lake Estes 9-Hole Golf Course pro shop.

One (1) proposal was received from Park Flooring, which was opened on February 3, 2023.

The bid totals are as follows:

<b>Pro Shop Carpet</b>	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>
Broadloom Carpet (rolled carpet)	\$ 5,300	\$ 6,250	
Carpet Tiles	\$ 6,275	\$ 6,700	\$ 7,100
<b>Pro Shop Bathroom</b>	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>
Luxury Vinyl Plank (LVP) & Cove Base – No Wainscotting	\$ 4,325	\$ 4,450	\$ 4,575
Tile & Tile Base – No Wainscotting	\$ 8,100	\$ 8,400	\$ 8,700
Tile Floor & Wainscotting	\$ 15,900	\$16,600	\$ 17,300

Golf staff recommends Tier 3 Carpet Tile for \$7,100 and Tier 3 Luxury Vinyl Plank & Cove Base for \$4,575.

The total budget for all 9-hole capital improvement projects for 2023 is \$25,000, which is both the front desk and flooring combined. The front desk replacement already in motion will amount to around \$8,900.

Total for all capital improvements:

\$8,900 front desk

\$7,100 carpet tile

\$4,575 bathroom LVT

\$20,575 Total

This leaves \$4,425 to replace the men’s room urinal and the men’s room vanity, as well as leave an allowance for any unforeseen updates that are required to complete the projects. Golf staff is confident all projects will be completed on time and at the budget levels stated and would recommend awarding the bid to Park Flooring for both the carpet and bathroom flooring project at the 9-hole.

*Discussion:*

Board President Dorman asked if the bathroom would be enlarged. Mr. Carosello replied no.

Moved by Heather Gooch, seconded by Eric Throne to award the contract for the Carpet and Flooring Installation at the Lake Estes Golf Course Pro Shop to Park Flooring for the amount of \$11,675.00.

No further discussion. Ayes – 3. Motion carried unanimously.

## RECORD OF PROCEEDINGS

---

---

### **Board Vacancy and Officer Appointment (Discussion/Action)**

*Tom Carosello, Executive Director introduced the action item.*

Mr. Carosello stated as previously reported Sarah Metz had officially resigned from the Board of Directors. The District placed a Notice of Board Vacancy on the District's website. The notice requested that interested persons contact Tom Carosello, Executive Director, to express their interest in filling the Board of Director vacancy and to complete and submit the Board of Directors Application by February 16, 2023.

Two applications were received, which were submitted by Dan Derman and Mark Moraczewski.

#### *Discussion:*

Board Members discussed the two applicants and their qualifications and noted they both had equal qualifications. Board President Dorman noted that he was leaning towards Mr. Moraczewski only because he knows him personally.

Moved by Eric Throne, seconded by Heather Gooch, to appoint Mark Moraczewski as the intern member of the Board of Directors. *This appointment will expire at the next regular election on May 2, 2023*

No further discussion. Ayes – 3. Motion carried unanimously.

### **FURTHER BUSINESS**

#### *Meetings to Schedule*

- **Next Regular Board Meeting:**  
Tuesday, March 21, 2023 at 6:00 p.m. – Estes Valley Community Center, Lower-level meeting rooms
- **Trails Committee Meeting:**  
Tuesday, April 4, 2023 at 6:00 p.m. – Estes Valley Community Center, Lower-level meeting rooms

### **ADJOURNMENT**

*Meeting adjourned at 6:32p.m.*

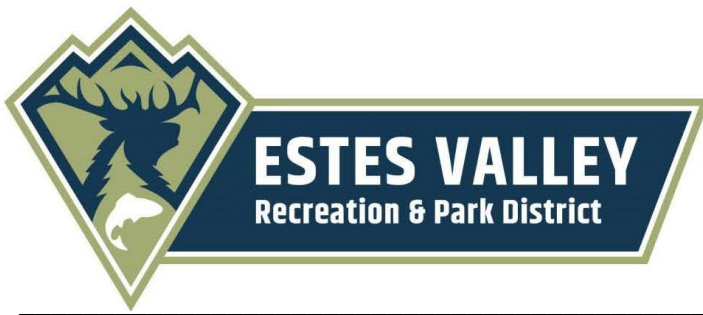
---

Stan Gengler, Board Vice President

---

Eric Throne, Board Secretary

*Recorded by Heather Drees, EVRPD Senior Administrative Assistant*



May 16, 2023

Agenda Item: 2.B

**Agenda Title:** Staff Reports

**Submitted by:** Austin Logan, Manager of Golf Operations  
Lauren Pavlish, Recreation Manager  
Amy Alexander, EVCC Operations Manager  
John Feeney, District Maintenance Manager  
Keith Williams, Marina Manager  
Zenda Smith, Campgrounds Manager  
Robin Fallon, HR Manager  
Lisa Von Bargaen, Marketing and Communications Manager

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:





May 16, 2023

Agenda Item: 2.B.1

**Agenda Title:** Staff Reports – Golf Operations

**Submitted by:** Austin Logan, Golf Operations Manager

**Golf Operation Board Report**

April was a busy month as we prepared to open the 18-hole course for the season. The bathroom renovation was underway the first of the month and is still ongoing. Bathrooms should be complete by the second week of May. The pro shop has been set up with all new merchandise. We are excited for our new gear and have a strong merchandising plan for the season. The 9-hole renovations are complete, and the pro shop is ready to go for the May 13 opening. April also brought some improved weather to get people excited for golf season. We exceeded our April revenue projections by 30%. We acquired several new pass holders from new residents to Estes Park. Many seasonal residents also bought their passes, which will yield our largest pass holder total participation in several years, over three hundred people. Mother’s Café is slowly gaining traction and should take off when they acquire their liquor license from the state, but the preliminary consensus is that the food and service are good. People are enjoying the new food and improved service.

May will be a good month for staff to get into a rhythm working with customers. Training staff and getting them up to a high service standard is the next main task. We will hope for continued pleasant weather, but as we know, May can be our most precipitous month.

**-Austin Logan, Golf Operations Manager**

**Financials**

**9 Hole:** The 9-hole was closed, but we managed to generate \$1210 in revenue through season passes. Next month will show budget figures.

**18-Hole Historical:** Historically, the 18-hole is closed for the month of March, this is our first year being open.

Estes Park Golf Operations - 2023											
EP Golf General Operations											
				Month Actual	Month Budget	Month Actual	Month Budget	Month Actual	Month Budget	Month Actual	Month Budget
Revenues		2023 Year Budget	2023 Year Actual	January	January	February	February	March	March	April	April
4-4000-342-9900	Golf Improvement Fund	\$151,000	\$ 24,290	\$ 6,195	\$ 7,550	\$ 4,381	\$ 6,040	\$ 6,545	\$ 8,305	\$ 7,169	\$ 6,040
4-4000-347-1600	Equipment Rental	\$42,500	\$ 80	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -
4-4000-347-2200	Golf Cart Rental	\$301,000	\$ 22,711	\$ 6,575	\$ 4,515	\$ 10,676	\$ 4,816	\$ 2,914	\$ 3,010	\$ 2,546	\$ -
4-4000-347-2400	Daily Green Fees	\$675,500	\$ 16,383	\$ 336	\$ -	\$ 14,619	\$ 10,470	\$ 672	\$ 338	\$ 756	\$ -
4-4000-347-2900	Merchandise Sales	\$248,500	\$ 12,437	\$ 2,156	\$ -	\$ 2,572	\$ -	\$ 5,018	\$ -	\$ 2,691	\$ -
4-4000-347-3100	Punch Pass	\$11,000	\$ 3,696	\$ 739	\$ 672	\$ 370	\$ 1,344	\$ 739	\$ 1,008	\$ 1,848	\$ 5,936
4-4000-347-3200	Range Income	\$56,000	\$ 9,846	\$ 4,933	\$ 1,120	\$ 878	\$ 840	\$ 2,166	\$ 1,680	\$ 1,869	\$ 2,240
4-4000-347-3300	Lesson Income	\$12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-4000-347-3400	Season Pass	\$120,750	\$ 107,443	\$ 31,450	\$ 36,225	\$ 8,014	\$ 18,113	\$ 32,948	\$ 15,698	\$ 35,031	\$ 24,150
4-4000-351-2000	Junior Golf Revenue	\$10,000	\$ 1,225	\$ 375	\$ -	\$ 40	\$ -	\$ 550	\$ -	\$ 260	\$ 100
4-4000-380-2000	Misc Income	\$300	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 1,400	\$ -
4-4000-380-2010	Mdsc Rebates	\$3,500	\$ 1,896	\$ 721	\$ 350	\$ 815	\$ 250	\$ 360	\$ 490	\$ -	\$ 700
4-4300-347-2100	Food Sales	\$10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-4300-347-2200	Liquor Sales	\$50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-4300-347-2000	Concession Percentage	\$28,000	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ 557	\$ -	\$ -	\$ 1,120
4-4300-347-2700	Misc Revenue	\$2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
	Total Pass Play		0	0		0		0		0	
	Total Green Fees		0	0		0		0		0	
	Gift Certificate +/-		\$ 6,828.64	\$ 105		\$ 4,443		\$ 1,766		\$ 514	
<b>\$210,372</b>	<b>Total Operating Revenue</b>	<b>\$1,722,300</b>	<b>\$203,964</b>	<b>\$ 53,520</b>	<b>\$ 50,432</b>	<b>\$ 42,365</b>	<b>\$ 41,873</b>	<b>\$ 54,469</b>	<b>\$ 30,528</b>	<b>\$ 53,610</b>	<b>\$ 40,486</b>
	Budget +/-		\$ 40,645		\$ 3,088		\$ 492		\$ 23,941		\$ 13,124



May 16, 2023

Agenda Item: 2.B.2

**Agenda Title:** Staff Reports – Recreation Operations

**Submitted by:** Lauren Pavlish, Recreation Manager

---

### Recreation Department

- Lauren Pavlish, *Recreation Manager – Youth and Adult Sports and Programming*
- Chris Layton, *Recreation Coordinator – Sports and Athletics*

### **Youth Programs**

#### Current Youth Sports

- **Youth Flag Football** – This 3/4<sup>th</sup> grade team is in their last week and playoffs this Sunday, May 14<sup>th</sup>
- **Junior Bobcat Volleyball** – This program is ending this Thursday, we will finish with an inter-squad match so parents can come watch them play a game. We have 23 total players registered and is instructed by Emily Andres and Lauren Pavlish.

#### Current Youth General Rec/Fitness

- **Youth Mountain Biking** – This program was extended another week due to weather cancellations. Zac Youtz and Mike Natrass have been running this program with Chris Layton.
- **Bobcat Camp** – May 1- This is a day at Rec Center including crafts, sports, games, swimming, and friends! This program is ran by Anita Shotts and Summit Church volunteers. It was full with 37 participants.
- **Youth Skateboarding**- This program started last Sunday; May 7- June 4 on Sundays from 10-11am and another sessions 11-12pm. This program is instructed by Chris Layton and is at the skate park at Stanley Park. This filled fast with 5/5 participants for each session.

#### Upcoming Youth Sports/Programs

- **End of School Pizza Party** – This program will act as a kickoff to summer programming and closeout to school ending. It is capped at 75 kids, we will be providing pizza, soda and chips with lawn games, chalk, music and basketball games at Stanley Park Osprey Pavilion.
- **Summer Travel Baseball** – There are 4 rec teams (10U, 11/12U, 13/14U and High School) competing as part of Longmont Baseball League’s rec division and 1 team (HS) competing with Fort Collins Baseball Club’s high school division. Thanks to our great coaches that commit a lot of their time and resources-
  - 10U Rec – Brian Berg
  - 11/12U Rec – Tony Salerno
  - 13/14U Rec – Stephen Faillaci
  - High School – Andrew Moss
- **Summer in house baseball**
  - Coach Pitch - There will be 4 Coach Pitch teams this year and will be structured into 2 groups. One group is for beginners who still need to learn the rules of the game, how to throw and how to catch. The second group is for kids who played last year and want to work on technique and strategy. Practices are on T/TH 5-6pm and games F 5-6pm
  - Tball - 4 teams- this program is ran by volunteer coaches as well as 4 Rec Attendants, they will learn the game, how to throw, catch and hit. Practices are on Thursdays 5:30-6:30pm and games on Fridays 5:30-6:30pm.
- **Colorado Rockies Youth Baseball Game** – We have collaborated with the Colorado Rockies for a fun chance for our youth players to go to the game and get to walk on the field’s warning track. The Estes Park Bobcats will be shown on the scoreboard message. This is a fundraiser for EVRPD youth sports.

## Summer Youth Clinics –

- Aerial Yoga Clinic – instructed by Sheri Hartzog Jun 5- June 9
- Bobcats Volleyball clinic – instructed by Lauren Pavlish July 17- July 21
- Bobcats Basketball clinic – instructed by Nik Buchman and HS players July 24- July 28 This clinic will be for Prek – 6th graders (2 groups)
- Bobcats Soccer clinic – instructed by HS team coaches, TBA July 31- Aug 4
- Bobcats Football clinic – instructed by Gib Dolezal and Archie Taylor Aug 7- Aug 11
- Bobcats Wrestling Clinic – instructed by Mark Prichard and Mario Lopez June 12- June 16 This clinic will be for 3rd-8th graders (2 groups)

## Summer Youth Programs –

- Marina Rec Club and Hiking Club- June 6- July 25 on Tuesdays and Fridays
- Youth Football Skills and Drills – Gib Dolezal will be coaching 4th-6th graders more about throwing and catching and footwork. This program is geared towards preparing athletes for another travel season in the fall.
- Youth Tennis – June 6- July 13 T/Th 9- 12pm, instructed by Lauren Pavlish

## Adult Programs

### Current Adult Sports

- **Adult Volleyball League** – Sunday nights from Apr 2- June 11 Chris is Rec Coordinator on this program, we will have Greg Overton as Referee and Linda Lambert as site supervisor. We have 7 teams total for this league.
- **Pickleball Open Gym** – We are working on getting new paddle racks and new guidelines posted at the outdoor pickleball courts. Windscreens were put up on Tuesday morning and nets are available to play.

### Upcoming Adult Programs

- **Adult Softball** – Mens League Monday nights June 5- July 31 and Co-Rec Wednesday nights June 7- Aug 2 We will most likely be using fields 1 and 2 with 4 umpires and 2 scorekeepers plus a site supervisor.
- **Summer Sizzler Softball tournament** – Aug 5/6
- **NeuroPickleball Clinic** – Beginner, Intermediate and Advanced clinics instructed by professional Pickleballer Joe Frasca and his partner. June 14-16<sup>th</sup> with varying times for each skill level. Max of 12 participants for each.



- **EVRPD Beginner Pickleball Clinic** - instructed by local players on July 9<sup>th</sup>, max of 16 participants.
- **EVRPD Beginner/Intermediate Pickleball Tournament** – July 22<sup>nd</sup>, max of 16 players. This is a round robin, switching partners style tournament. There will be a 1<sup>st</sup> place prize and tshirt with registration.

## Other News

Chris Layton has perfected the new golf simulator and has orientated roughly 30 people. The golf simulator has been reserved 120 hours since April 8<sup>th</sup>. He has set up a reservation system for players to reserve an hour slot including a 15 minute orientation on how to use the new simulator, rules and navigation. Everyone is required to have the orientation first then can reserve more times at their own convenience.

**Below are some quotes from members who have used it –**

“Great experience (and MUCH better than the previous simulator--thanks and WELL DONE!”

“Great experience. Chris was very helpful in orientation time. What a huge improvement over previous set up. First class equipment and my only concern is that it will become TOO popular, but that is a first world issue. MANY MANY kudos for the new simulator. “

“I have been able to make some progress tweeking my swing. The feedback is good.

The range program is all I have used but is A1.”

“I think it's great. The old one wasn't much better than hitting into a net in your garage. This new one is actually beneficial.”

“The new Simuiator is much better than the old one. The feedback is worthwhile and very helpful to improving your game. Now I just have to incorporate the feedback.”

“Dave and I really enjoyed it. This new simulator is worth going to. The old one was basically worthless. There is a lot of value in this new one.”





**Agenda Title:** Staff Reports – Community Center

**Submitted by:** Amy Alexander, EVCC Operations Manager

## EVCC Operations

*Amy Alexander, Operations Manager*

### WHAT IS HAPPENING

#### **ZACH & ANNAS BABY SHOWER | April 19**

On April 19 Robin put together a district baby show for Zach and Anna. Everyone showed up with food, gifts, and conversation. It was nice to see Zach and Anna so happy.

#### **EVCC BUILDING PROGRAM SCHEDULE | May 15 – August 15**

EVCC program schedule will be changing on May 15 for the summer season. Programming dates will run from May 15 – August 15.

#### **POOL DECK REPAIR | April 14 - 24**

The leisure pool maintenance closure went well. Zach did an awesome job scheduling outside contractors and managing the day-to-day jobs.

#### **YOGA & PILATES PERSONAL TRAINING | May 2023**

To increase personal training revenue, we have added PT sessions for pilates and yoga. We are excited to see this program evolve and serve a different population.

#### **NEW MERCHANDISE DISPLAYS | April 19**

We have created a merchandise display area in the front lobby, and we are selling swimsuits, towels, T-shirts, sweatshirts, hats, fitness equipment and much more.



#### **Cubz Den**

We tried offering Cubz Den to the parents who were attending Zumba Toning and Boot Camp on Saturday mornings as an “add on” to their session (cost for \$16/session). Only two parents registered, and we need 14 to breakeven on wages. Cubz Den was cancelled.

### MANAGER MEETING TOPICS

Below are the operational manager meeting topics for the month of April. The April 4<sup>th</sup> meeting was cancelled.

#### **April 11 Ask Anything Day; Let's do a little First Aid | Amy**

The meeting was an opportunity to “get ready for summer” and discuss any operational situations and program schedules. At the end of the discussion, we discussed First Aid scenarios, as a refresher.

#### **April 18 Policy | Robin**

Meeting discussion about policies we may not understand or have changed. With this discussion were able to get on the same page about vacation/sick time usage, non-

exempt vs exempt work expectations, recording work vs break time correctly, and lost and found policy. As managers we feel more comfortable with providing information to our staff in a uniform way.

**April 25 Think Like Zach – Part 1 Discussion | Zach**

Zach will be out in May and June for “baby leave.” In preparation, Zach taught us to see, smell and hear the facility way he does and how to report if something goes wrong.

**May 2 Think Like Zach – Part 2 Building Walk Thru | Zach**

**UPCOMING PROJECTS & EVENTS**

**Tuesday Night Live at the Marina | June 13, July 11, Aug 8**

Julie was able to secure \$18,000 in sponsorships to run TNL for the 2023 season. The projected expense will be approximately \$9,000. There will be three concert dates, with two bands playing at each event. If you have not attended TNL in the past, do not miss out this year!

**National Mental Health Week | May 10 – 16**

Free activities to support your mental health and well-being!



**EVCC FINANCIALS**

The following table compares the following:

- 2022 vs 2023 monthly revenue
- 2022 vs 2023 YTD revenue
- 2023 monthly revenue vs 2023 monthly budgeted goal

All revenue categories are good. Personal Training is still low, due to staffing. We have three trainers in the process of getting certified and hope to increase these numbers soon.

DEPARTMENT	2022 APRIL	2023 APRIL	2022 YTD	2023 YTD 5.1.23	2023 BUDGET	GOAL PER MONTH
<b>MEMBERSHIP   Carly Paxton</b> daily, weekly, monthly, annual, punch pass	\$44,369	\$49,230	\$605,605	\$239,703	\$713,450	\$59,454
<b>ADULT ACTIVITIES   Julie Bunton</b> adult classes	N/A*	\$470	N/A*	\$3,945	\$6,500	\$542
<b>AQUATICS   Nani Couwenberg</b> swim lessons, aquatic classes & rentals	\$4,335	\$5,892	\$45,954	\$22,439	\$62,00	\$5,167
<b>ADULT SPORTS   Lauren Pavlish</b>	\$80	\$470	\$19,630	\$2,240	\$19,345	\$1,612
<b>FITNESS   Julie Bunton</b> personal training, specialty classes	\$4,512	\$2,548	\$49,356	\$11,044	\$64,500	\$5,333
<b>GUEST SERVICES   Carley Paxton</b> merchandise/concessions, locker rentals	\$2,666	\$3,908	\$31,828	\$14,299	\$37,000	\$3,083
<b>REC SPONSORSHIP   Lauren Pavlish</b>	\$4,650	\$2,113	\$18,823	\$10,675	\$19,000	\$1,583
<b>RENTALS   Tonya Russell</b> evcc rentals, stanley, pavilion, shelters	\$7,710	\$12,217	\$101,111	\$35,556	\$100,500	\$8,426
<b>YOUTH   Lauren Pavlish</b> sports, classes	\$8,951	\$8,762	\$71,715	\$24,044	\$71,600	\$5,967
<b>CUBZ DEN   Carly Paxton</b>	\$346	\$0	\$2,404	\$111	\$3,000	\$250

\*Adult Activities was in the recreation GL for 2022.

# Guest Services

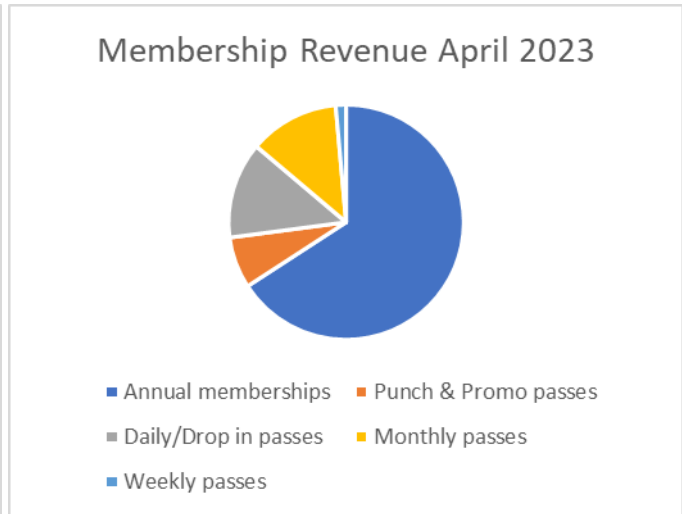
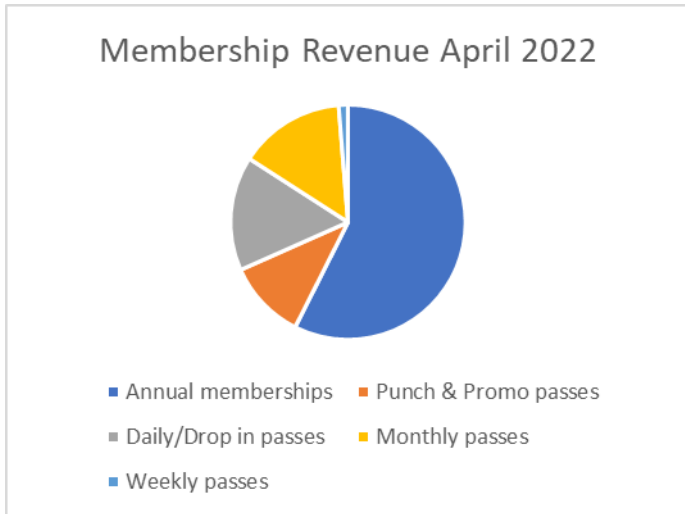
Carly Paxton, Guest Services Supervisor

## Overview

While there's been a slight decrease in revenue for punch passes, daily/drop in passes, and monthly passes, membership revenue is at a \$4,861.77 increase for April 2023 compared to April 2022. Annual memberships consistently bring in the most revenue among membership types. In April 2023, the Estes Valley Community Center experienced a \$6,927.62 revenue increase for annual memberships alone, compared to April 2022. Patrons of Estes Park enjoy being a part of the community, and it is reflected in how many people commit to an annual membership.

### April 2022 membership revenue compared to April 2023 membership revenue:

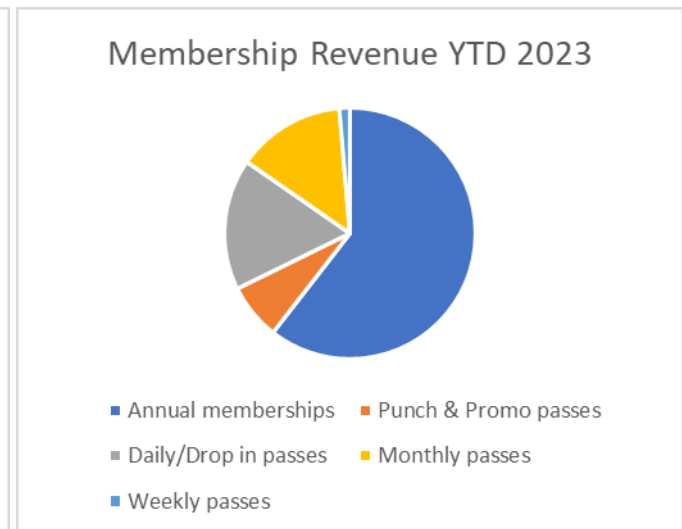
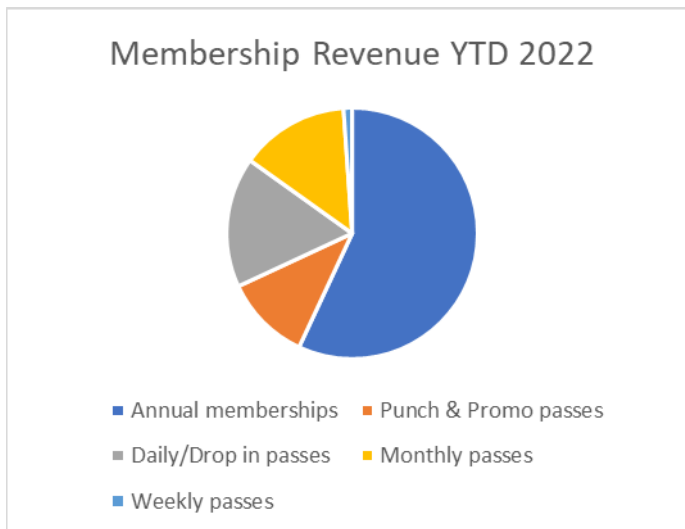
- Annual memberships - \$6,927.62 **increase**
- Punch & promo passes - \$1,363.00 **decrease**
- Daily/drop in passes - \$459.00 **decrease**
- Monthly passes - \$378.85 **decrease**
- Weekly pass - \$135.00 **increase**



The increased revenue throughout the memberships is better displayed when comparing data from YTD. From 2022 YTD to 2023 YTD, there is a whopping \$48,737.18 increase in membership revenue.

### 2022 YTD membership revenue compared to 2023 YTD membership revenue:

- Annual memberships - \$36,187.34 **increase**
- Punch & promo passes - \$3,786.75 **decrease**
- Daily/drop in passes - \$8,399.00 **increase**
- Monthly passes - \$6,802.59 **increase**
- Weekly passes - \$1,135.00 **increase**



---

## **Staffing**

Recruiting part-time and full-time employees for the summer has been successful. One full-time employee will join our team in June, and we are interviewing candidates to fill one part-time position.

## **Aquatics**

*Nani Couwenberg, Assistant Aquatics Manager*

### **Schedule**

The leisure pool and spa were closed from April 14<sup>th</sup> through April 24<sup>th</sup> due to maintenance.

No other changes to the schedule for the month of April. We are preparing to change operating hours for the summer season on Friday, May 26<sup>th</sup>. The lap pool and weekend hours will not change, water walking will extend to 12pm, and open swim from Monday through Friday will occur from 12pm to 6pm.

We are currently discussing the Spa schedule and when the best time will be to perform our weekly drain and refill while Zachary Z. is away on paternity leave. We are planning to continue on Thursday mornings.

### **Personnel**

We are actively recruiting staff for part-time lifeguard and head lifeguard positions. For information on becoming a lifeguard, please contact [swim@evrpd.com](mailto:swim@evrpd.com).

Rhys H. recently moved to Estes Park from Alabama and started as a part-time lifeguard on April 20<sup>th</sup>. He has received many compliments from guests and his fellow staff regarding his work ethic and customer service in the short time he's been with the district.

An in-service is scheduled to be held on May 13<sup>th</sup> where the lifeguards will participate in Lifeguard Jeopardy, a game where they'll be split into teams and answer questions regarding rescue skills, the community center's EAP, water chemistry knowledge, and more in preparation for the summer season.

### **High School Swim and Dive**

Swim Coach Chaney Thomison and Dive Coach Bill Kanter are leading the high school boys swim and dive team. Due to a winter weather warning, the home meet that was scheduled for April 25<sup>th</sup> was adjusted to an exhibition match where they celebrated senior night for Riley Walker. Their season is set to end on May 13<sup>th</sup>.

### **Projects**

The leisure pool and spa were closed from April 14<sup>th</sup> through April 24<sup>th</sup> due to concrete resealing around the pool deck. Other smaller projects were scheduled to occur during this closure, including a total drain and refill of leisure pool, servicing of the underwater lights, and filter changes.

We are tentatively planning to close the lap pool for deck maintenance for a 10-day period in July before the middle school swim team starts their season, but the details are still to be determined.

### **Financials as of May 1st, 2023**

Swim Lessons	Budget: \$47,250	YTD: \$17,222.50	36 percent	on track
Aquatics Classes	Budget: \$2,500	YTD: \$2,047.00	81 percent	on track
Aquatics Rentals	Budget: \$12,250	YTD: \$3,170.00	25 percent	on track

### **Swim Lessons**

Swim lessons continue to be a success. Kassi F. returned from a break teaching lessons and is back in the water on Tu/Th through the summer. Tu/Th swim lessons are scheduled to change to 9am-12pm after May 26<sup>th</sup> and we will start Mo/We lessons then as well.

Saturday swim lessons continue to fill up with repeat students from previous sessions and the time of Saturday swim lessons will not change come the summer season.



## Aquatics Classes and Other Programming

We are continuing to offer free classes included in a Rec membership and other programming for an additional fee. Our current programming is listed below.

Water Walking Class	Mon/Wed/ Fri	8am-8:50am	Included	Ongoing
Deep Water Aerobics	Tues/Thurs	12pm-12:50pm	Included	Ongoing
Swim Clinic	Tuesdays	10:30am-11am	Included	Ongoing

We held a one-time event called Spring Splash on April 2<sup>nd</sup> for kids ages 2-11 years old to do an Easter egg hunt in the leisure pool. Participants were also allowed to swim after the egg hunt was over and they received face painting and goodie bags at the end of the event. We had a total of 36 participants and plan to make the event even better come next spring. We received many compliments regarding the new event and how it was ran and we are looking forward to planning the event again next year.

We ran a CPR/First Aid class on April 15<sup>th</sup>. All six participants successfully completed the certification. We plan to hold another CPR certification class on August 12<sup>th</sup>. We are also offering private CPR classes to businesses interested in training their staff.

Registration for the March-April Paddleboard Yoga session was full. Stacy H. is doing a wonderful job as always instructing this class. We changed the class format to once a week for four weeks, and it seems to be doing better with participation. The next Paddleboard Yoga session is set to start on June 8<sup>th</sup>.

We are currently working on programming for the summer season, including a Water Safety Instructor course, Junior Lifeguards, and Glow Swim, which is a glow in the dark swim session with glow sticks and glow face painting. More details on these programs to come.

## Facility Rentals

We hosted two class parties from the elementary school during our morning Open Swim and one non-private party. There were no lap pool rentals for the month of April, but we hosted the swift-water rescue team from the Estes Valley Fire Department for their annual swim test on April 27<sup>th</sup> and 29<sup>th</sup>.

## Fitness and Adult Activities

*Julie Bunton, Recreation Coordinator - Fitness and Adult Activities*

### Current Programs

- **Fitness Inclusion Classes** – 2 Pilates classes, Zumba Gold, Total Body+, AM Intermediate Yoga, Silver Sneakers Circuit and Boom (2 classes), Zumba, Intermediate Candlelight Yoga, HIIT, 2 Cycling classes, Gentle Yoga, Restorative Yin Yoga and Stretching & Flexibility.

*These classes are included with an EVCC membership or a day-pass.*

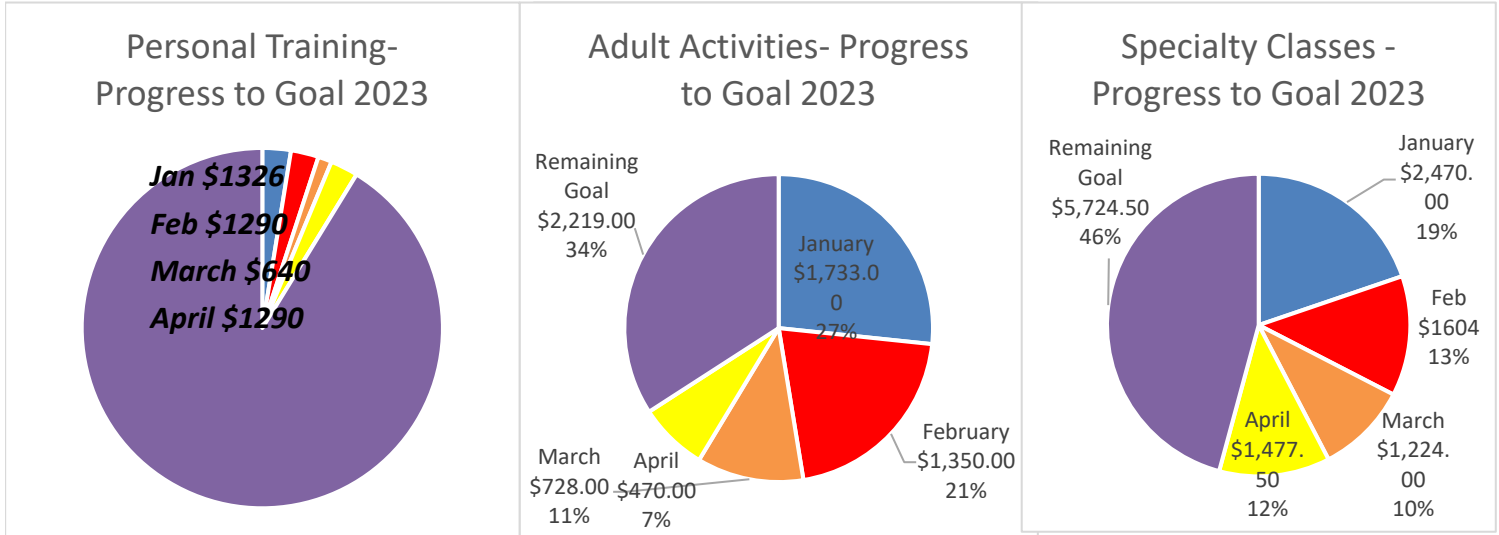
- **Specialty Fitness Classes** – Aerial Sound Bath Meditation, Aerial Yoga, Zumba Toning, TRX, Boot Camp and we held a Core First Clinic to demonstrate for the class we will have in May!



- **Elevated Connections** – This group is now at 161 members. The weekly activities currently include Coffee Time, Great Courses, Mahjong Community Play (2 days), Supreme Court, Wednesday Art Group, Wii Bowling, Adult Chess, Friday Fitness Class (the type of class changes monthly).

*These classes are included with an EVCC membership, Elevated Connections membership or day-pass.*

- **Adult Activities**  
Civil War class taught by Jeff Arnold: (12 participants)



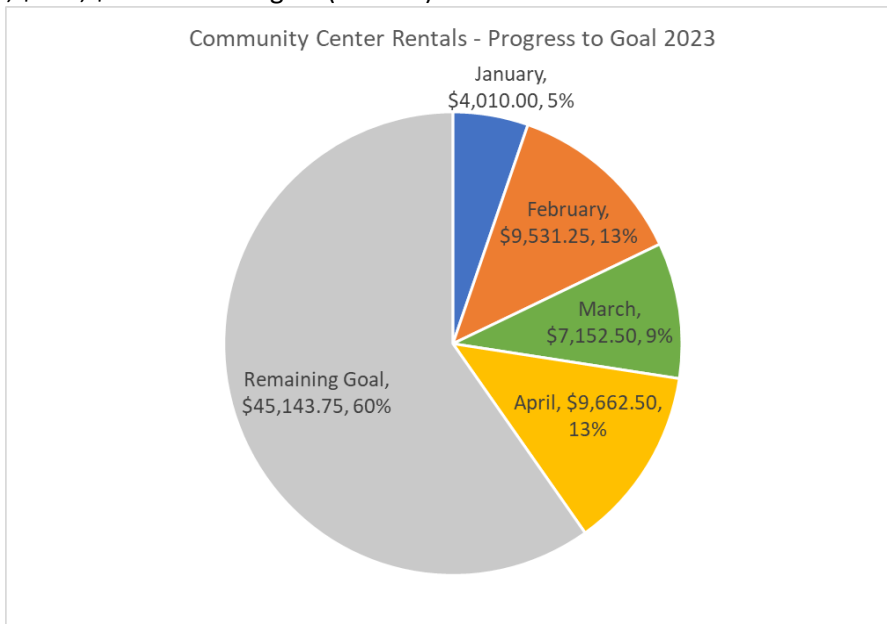
## Facility Rentals

*Tonya Russell, Event Coordinator*

Community Center rental revenue is on target to meet or surpass the annual goal of \$75,500. Though Stanley Park rental revenue is behind, we have some big reservations that are due to be paid by the end of May: CABA Colorado Baseball Tournament, Colorado Hype Fastpitch Softball Tournament, and Ravencrest Youth Groups mountain biking. Other Stanley Park rentals are picking up now that the weather is nice, so I expect that Stanley Park rentals will be on track to meet the annual goal of \$20,250 after May and June. Marina Pavilion and Lake Estes Shelters rentals are not going so well. I get calls about the pavilion, but once they hear that tables and chairs are not included, they often look for a different venue. I have had a few people rent the Osprey Shelter or the reception room at the Community Center after first inquiring about the pavilion. I am concerned that these two categories will not meet the annual goal in 2023.

### April 2023, Facility Rentals Revenue

- Community Center rentals revenue, \$9,662.50, 13% of annual goal (40% YTD)
- Stanley Park rentals revenue, \$2,280, 11% of annual goal (26% YTD)
- Marina Pavilion rental revenue, \$25, 0% of annual goal (11% YTD)
- Lake Estes Shelters, \$250, \$3% of annual goal (5% YTD)



## **Facility Rentals – April 2023**

### *Estes Valley Community Center*

- Standing Church of Jesus Christ of Latter-Day Saints Rental (Sundays) – ABC Rooms, Game Room, Classroom, Conference Room
- Standing Seminary Rental (Mon-Thurs mornings until 5/18) – Game Room
- Standing Summit Church Rental (Sundays) – Gym, Party Room, Cubz Den (Note that this has been extended through at least June of 2023.)
- May 1 – Suicide Prevention & Narcan Training, Larimer County Commissioner – Classroom
- May 2 – Primary Activity, Church of Jesus Christ of Latter-Day Saints – Game Room
- May 2-5 – AP Testing, Estes Park High School – Adams/Bighorn/Chiquita (No Charge)
- May 3 – Youth Activity, Church of Jesus Christ of Latter-Day Saints – Classroom
- May 4 – Medicare Morning, US Medicare Agency – Classroom
- May 6 – Insurance Open House, Brightway Insurance – Conference Room
- May 6 – Nancy Johnson Retirement Party, Lifelong Learning of Estes Valley, Adams/Bighorn/Chiquita
- May 7 – Guide Meeting, Kirk’s Fly Shop – Chiquita
- May 8-10 – AP Testing, Estes Park High School – Adams/Bighorn/Chiquita (No Charge)
- May 16 – Board Meeting, Estes Valley Land Trust – Classroom
- May 18 – Members Meeting, Estes Valley Board of Realtors – Chiquita
- May 18 – Estes Valley Planning Advisory Committee Meeting, Larimer County Community Development – Classroom
- May 18 – Wildlife Talks, Estes Valley Watershed Coalition – Chiquita
- May 19 – Bella’s Baby Shower, Stacy Fisher – Game Room
- May 23 – Yoder Rehearsal Dinner, Miram Yoder – Adams
- May 27 – Celebration of Life for JBW, Kathleen Battleson – Adams/Kitchen/Patio
- May 28 – Cherian & John Rehearsal Dinner, Hannah John – Adams/Bighorn/Chiquita/Kitchen

### *Stanley Park*

- May 6 – Soccer Birthday Party, Lindsey Sutherland – Field 1
- May 13 – Eli’s 8<sup>th</sup> Birthday, Teresa Richards – Bluebird Shelter
- May 18 – EPHS Senior Picnic, Jenna MacGregor – Osprey Shelter
- May 20 – Field Games & Kite Flying, Lifelong Learning of Estes Valley – Great Lawn
- May 26 – Ravencrest Youth Group, Ravencrest Chalet – Mountain Bike Park
- May 26 – Darrea’s Graduation Party, Minerva Rojas – Osprey Shelter
- May 27 – 12U Baseball Tournament, Pete Maxwell – Field 1
- May 28 – Cameron-Shafer Brunch, Liz Cameron – Bluebird Shelter
- May 28 – Worship in the Park, Christian Church of Estes Park – Osprey Shelter

### *Lake Estes Shelters*

- May 6 – Bobcats on the Run – Estes Park Elementary School – Marina Pavilion
- May 6 – Emily Dawes – Marina Pavilion
- May 16 – Kayak @ the Marina, EVRPD Mental Health Week – Marina Pavilion
- May 31 – Alexis Lundin – Marina Pavilion

## **What To Watch Out For**

- Signs are up on the Lake Estes Trail shelters! Take a walk around the lake and check them out.
- Spread the word! Lake Estes Trail Shelters are now available for rent online!  
<https://evrpd.colorado.gov/lake-estes-picnic-shelters>
- Big events in Stanley Park:
  - Colorado Hype Fastpitch Softball Tournament, June 16-18
  - CABA Colorado Baseball Tournament, June 23-25
  - Snowy Grass Music Festival, July 14-16
  - Vacation Races, July 28-29
  - Scottish-Irish Festival, Sept. 1-13

# Facility Maintenance

Zachary Zeschin, Facilities Maintenance Manager

## Overview

Zachary Zeschin and his wife Anna welcomed their new baby boy *Evan Alexander Zeschin* on Sunday, May 6<sup>th</sup>. As baby Evan came a little earlier than expected, Zach was unable to provide a formal report. Below is the punch list he was able to provide.

## Punch List

- "Quotes for fitness mirror replacement
- FDC Hydro – Impact fire – fire suppression system repairs
- 7522 Electric to repair gym fire alarm notification box
- Tanner training – safety inspections
- Glass quotes for bus window
- Emergency lighting assessment – tracking issues and troubleshooting repairs
- Walkthrough for safety with Rec in prep for CSD site visit
- Paper product vendors – tease arch and acquisition of different products
- Lap pool Deck resurfacing quotes
- Paper towels dispenser change out
- Building tour with managers
- Retail racks installation
- Irrigation system start up and repairs
- District walkthrough with CSD pool
- Leisure pool closure – hot tub drain and power wash, repair tiles, underwater light repair, concrete deck seal, slide silicone, rust spots, scum lines, deep clean pump room
- UTV training with staff
- Plowing
- Paternity leave prep
- Recycling program
- Lower door lock repair"

## This Month in Pictures:





May 12, 2023

Agenda Item: 2.B.4

**Agenda Title:** Staff Reports - District Maintenance

**Submitted by:** John Feeney, Manager of District Maintenance

---

## Board Report

MAY 2023

### GOLF COURSES/ PARKS AND TRAILS

---

Staff at both courses are working hard on turf grass recovery. This winter and cool spring has slowed recovery from the winter damage. The shorter mowed turf (fairways, greens, and tees) is particularly vulnerable to winter damage such as desiccation, crown hydration, snow mold and ice damage. Unfortunately, all are possibilities in this climate. This winter, it appears that we had a combination of factors that are leading to our slow recovery this spring.

The 18-hole course is going through the usual process of aerifying, seeding, fertilizing and top dressing to get the fairways back in playable conditions. Ground temperatures are now the deciding factors on when we will see healthy fairways. The Annual bluegrass in the fairways is still dormant. The Perennial ryegrass seed that was put down has yet to germinate. Both will need consistent ground temperatures of 50- 55 degrees Fahrenheit. We have yet to get above 45.

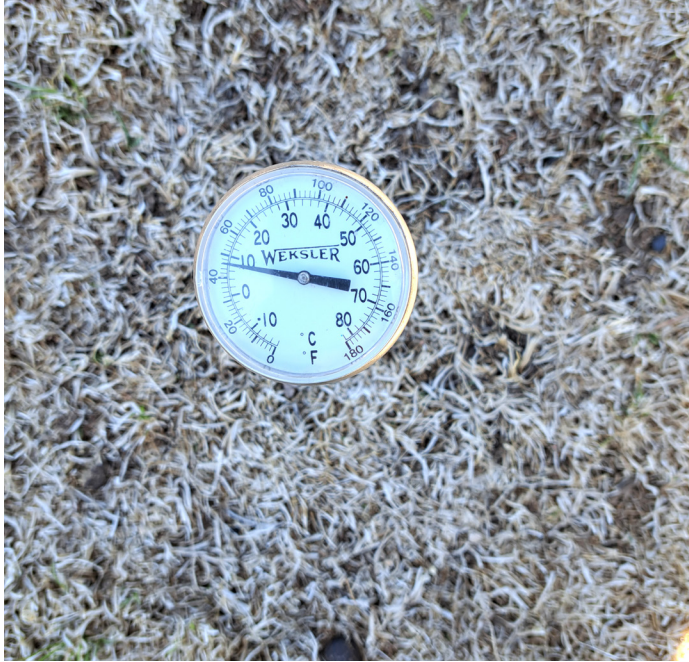
ACC has completed the installation of holes 6 and 7. This means we will not have any other interruption in play. The Irrigation around the club house remains as well as other punch list items. We expect to see ACC remaining on site for the next 30 days.

The 9-hole course has different challenges. The greens are well behind what would be considered playable for a May opening. Staff have aerified, seeded and top-dressed. Select greens will have turf covers for the next 2 weeks to help raise ground temperatures. This will unfortunately delay the opening of the 9-hole course until 6/1/23.

Stanley Park ball fields are in very good shape. The turf is healthy, and Steve is doing a great job maintaining the infields. The East Cherokee bathroom is currently not open. The main shut off valve may have frost damage. Will need to excavate this valve to continue trouble shooting. All other bathrooms are open and operating.

## APRIL 2023 GOLF COURSES/PARKS & TRAILS BOARD REPORT

The fairways will need higher ground temperatures before we see turf recovery. The annual bluegrass and perennial ryegrass seed needs 50 to 55 degree temperatures to germinate.



With the use of the sky lift from the YMCA, staff raised the net behind 10 green, repaired the driving range fence, cleaned gutters and removed some dead limbs from around the club house.



ACC resumed irrigation installation on May 22nd.



The 9-hole greens have been aerified, fertilized and seeded. Greens 6, 9 and the putting green will remain covered to speed the germination process.



## APRIL 2023 GOLF COURSES/PARKS & TRAILS BOARD REPORT

---

18 hole fairways are spot seeded with a perennial rye grass blend.





**April 18, 2023**

**Agenda Item: 2.B.5**

**Agenda Title:** Staff Reports – Marina Operations

**Submitted by:** Keith Williams, Marina Manager

---

## **MARINA UPDATES AND CURRENT EVENTS**

### ONLINE PARKING

We have added the ability to pay for parking online at each parking entrance in addition to cash payments in envelopes. Customers are using the online payment option frequently. It's too soon to forecast potential revenue increases, but having the additional revenue stream for visitors who do not have cash should increase parking revenue over the coming months.

### BOAT MAINTENANCE AND RENTALS

All maintenance has been performed on the boats and they are launched and on the docks. We started our full 7-day operating schedule and have had a number of early-season rentals. We're off to a steady start.

### ANS TRAINING

We will have a 10 certified ANS inspectors this season. Several first-year "rookies" have volunteered to get certification which is encouraging both from the standpoint of having plenty of available inspectors and eager young employees. Lake Estes will remain the jewel of Northern Colorado high mountain lakes.

### PARKING ENTRANCE SIGNS

We have replaced all entrance signs with durable powder coated aluminum signposts and all-new signage. All entrances have new "ammo can" fee envelope boxes to match the construction of the signposts.

### STAFF IN-SERVICE

We conducted our first all-staff in-service training and orientation on Saturday, April 29<sup>th</sup>. This was a great opportunity for returning employees to interact and introduce the new staff to the overall operation. We covered the new POS system, including inventory and other in-store operations. We also discussed the outside operations including lifejackets, boat safety, and sending customers in and out on the boats. We also discussed the Fare Harbor operation with reservations, check-in and check-out. It was a great training and orientation to start off on a positive note.

### PARKING LOTS, TRAFFIC PATTERN AND TRAILER/RV PARKING

After grading and smoothing out the Marina parking lot, we took an opportunity to revise the traffic pattern to allow for more designated parking spots, better traffic flow and to allocate dedicated trailer and RV parking. This should allow for a better customer experience while maximizing available spaces for customers to spend time at the marina.



## 2023 MARINA OPERATIONAL DATES/HOURS

MAY 1 – AUG 14

- Monday/Wednesday/Thursday 8a – 7p
- Tues 8a – 5p – Store and Bike rentals only
- Fri – Sun 8am – 8pm

AUG 15 – SEPT 11

- Friday 8am – 5pm
- Saturday/Sunday 8am – 8pm
- Fri – Sun 8am – 8pm

## PROJECTS

### LAKE ESTES PANORAMA IMAGE

We have built the framework and installed LED strip lighting for the large panorama backlit image of the lake and marina. This display should be a “showstopper” and will serve as a great visual inside the store. Once the image is installed above the soda machines, we would love to invite the board for a visit to see the final result.





May 16, 2023

Agenda Item: 2.B.6

**Agenda Title:** Staff Reports – Campground Operations

**Submitted by:** Zenda Smith, Campgrounds Manager

## May 2023

Every year gets a bit easier when preparing for the arrival of the Workamper staff, stocking the camp store, and performing spring cleaning duties around the campgrounds before the opening day. The mild weather has allowed us to reopen the water systems and pre-season samples have been sent to the state. A new chlorinator shed has been installed adjacent to the Mary's Lake well pit which will improve convenience and safety when managing the required infusion of chlorine into the drinking water system. The incoming maintenance team will be arriving May 13<sup>th</sup> and has a long list of to-dos to complete before we open ... reinstalling lighting and signs, clearing fallen trees, tidying camp sites, repairing fence lines, watering trees, painting picnic tables, and spreading mulch on the playgrounds to name a few. One of their big projects this season will be assembling 52 new picnic tables. We will be replacing around 200 tables over the next few years. The new commercial-grade tables with expanded steel tops and heavy-duty galvanized steel frames will be much more resilient than the aging wood-top tables currently in the parks which require scraping, painting, and repair work every year. The campgrounds are looking better than ever, and I think the continuing investment from EVRPD will be noticed by our guests who return year after year.

We are coordinating with the Bureau of Reclamation to hopefully obtain T-28 matching funds on 3 capital improvement projects ... a new vault toilet at East Portal's Wind River Trailhead, concrete ADA accessible pathways to 3 picnic tables on the west side of Mary's Lake, and possibly a new pump house/ADA accessible bathroom at the Mary's Lake swimming pool. These will all be great improvements to very popular areas that are enjoyed by thousands of visitors each year.

*CXT Vault Toilet*



*New Picnic Tables*



*Current Pool Pump House/Bathroom*



Other than working on pre-season projects, we have put the final touches on the camp stores and are looking forward to the arrival of the rest of our incoming Workcamper staff on May 17<sup>th</sup>. They will receive a week of extensive training before the campgrounds open to the public. Utilizing the Community Center for our training sessions has been awesome. These individuals are the key to the success of the campgrounds and are committed to doing their very best to "enrich lives with quality recreation". Park revenue to date in 2023 will exceed all previous years and we are looking forward to a very busy summer.

# Campgrounds Revenue

## Mary's Lake Campground

	2018	2019	2020	2021	2022	2023
January	\$ 68,608.20	\$ 64,932.58	\$ 72,811.65	\$ 79,296.04	\$ 89,107.65	\$94,912.34
February	\$ 42,966.05	\$ 41,029.76	\$ 67,478.42	\$ 75,666.75	\$ 65,751.10	\$94,398.68
March	\$ 61,311.71	\$ 63,217.02	\$ 36,826.75	\$ 118,048.15	\$ 62,040.27	\$88,714.56
April	\$ 57,531.95	\$ 58,685.87	\$ (3,203.30)	\$ 85,758.60	\$ 57,145.90	\$65,864.44
May	\$ 90,190.58	\$ 74,186.12	\$ 72,001.05	\$ 81,600.42	\$ 65,169.58	
June	\$ 129,868.97	\$ 126,954.11	\$ 182,618.18	\$ 115,697.00	\$ 125,615.91	
July	\$ 127,221.40	\$ 143,183.15	\$ 140,483.53	\$ 116,665.83	\$ 131,622.08	
August	\$ 105,255.57	\$ 101,742.67	\$ 116,670.27	\$ 98,481.52	\$ 100,841.92	
September	\$ 76,962.38	\$ 76,832.70	\$ 40,386.35	\$ 52,928.05	\$ 38,880.30	
October	\$ 2,618.29	\$ 3,241.73	\$ 279.32	\$ 368.43	\$ 325.39	
November	\$ 1,228.52	\$ 19.24	\$ 125.40	\$ 4,826.16	\$ 4,263.86	
December	\$ 18,970.10	\$ 18,809.54	\$ 26,848.10	\$ 36,180.30	\$ 30,533.85	
	<b>\$ 782,733.72</b>	<b>\$ 772,834.49</b>	<b>\$ 753,325.72</b>	<b>\$ 865,517.25</b>	<b>\$ 771,297.81</b>	<b>\$ 343,890.02</b>

**Total To Date**   **\$ 230,417.91**   **\$ 227,865.23**   **\$ 173,913.52**   **\$ 358,769.54**   **\$ 274,044.92**   **\$ 343,890.02**

## East Portal Campground

	2018	2019	2020	2021	2022	2023
January	\$ 29,120.50	\$ 37,834.80	\$ 44,241.05	\$ 54,076.00	\$ 51,568.50	\$56,831.38
February	\$ 31,698.00	\$ 30,001.70	\$ 31,005.20	\$ 56,717.30	\$ 37,848.70	\$55,024.35
March	\$ 29,059.00	\$ 31,749.00	\$ 21,793.45	\$ 45,390.85	\$ 41,430.80	\$58,381.03
April	\$ 30,021.25	\$ 32,925.30	\$ 1,186.60	\$ 37,108.60	\$ 39,173.85	\$37,708.50
May	\$ 49,573.43	\$ 35,510.75	\$ 17,728.17	\$ 36,203.67	\$ 37,603.85	
June	\$ 49,674.87	\$ 47,167.62	\$ 61,712.07	\$ 42,533.87	\$ 42,410.45	
July	\$ 48,527.22	\$ 49,447.56	\$ 73,695.31	\$ 40,195.81	\$ 49,329.85	
August	\$ 39,837.27	\$ 42,122.84	\$ 46,661.76	\$ 38,490.45	\$ 35,808.67	
September	\$ 29,852.92	\$ 29,266.24	\$ 47,512.40	\$ 17,559.78	\$ 12,537.71	
October	\$ 30.38	\$ 125.90	\$ -	\$ (122.40)	\$ (441.70)	
November	\$ 1,645.00	\$ 373.36	\$ -	\$ 1,288.15	\$ 1,026.55	
December	\$ 7,833.30	\$ 10,645.73	\$ 13,836.15	\$ 12,297.35	\$ 13,685.30	
	<b>\$ 346,873.14</b>	<b>\$ 347,170.80</b>	<b>\$ 359,372.16</b>	<b>\$ 381,739.43</b>	<b>\$ 361,982.53</b>	<b>\$ 207,945.26</b>

**Total To Date**   **\$ 119,898.75**   **\$ 132,510.80**   **\$ 98,226.30**   **\$ 193,292.75**   **\$ 170,021.85**   **\$ 207,945.26**

	2018	2019	2020	2021	2022	2023
Totals To Date	\$ 350,316.66	\$ 360,376.03	\$ 272,139.82	\$ 552,062.29	\$ 444,066.77	\$ 551,835.28
Annual Total	\$ 1,129,606.86	\$ 1,120,005.29	\$ 1,112,697.88	\$ 1,247,256.68	\$ 1,133,280.34	\$ 551,835.28
Annual Budget	\$ 941,869.00	\$ 967,500.00	\$ 1,074,000.00	\$ 1,128,920.00	\$ 1,222,260.00	\$ 1,173,550.00
over/under	\$ 187,737.86	\$ 152,505.29	\$ 38,697.88	\$ 118,336.68	\$ (88,979.66)	



**Agenda Title:** Staff Reports – Human Resources  
**Submitted by:** Robin Fallon, Human Resource Manager

---

## May 2023

### HR Goals/Projects

#### **Employee Engagement**

- On-going: Conducted coaching sessions with individual managers on a variety of topics. In April, with the Recreation Center leadership, we reviewed and discussed hidden rules within the organization to work toward more consistency in application policies.
- In the April management training meeting, we completed our final section of the book. We focused on the specific behaviors that build trusting relationships at work. This summer, I will be sending out reminder emails this summer with concepts from the book to give managers a chance to practice the behaviors and skills they learned from the book.

#### **Safety**

- In our April safety meeting was used to conduct the District Safety Walk with the CSD Safety Representative. The Walkthrough went well, and we will be discussing follow up items and District Safety Goals at the next meeting scheduled for May 23, 2023.
- Working with managers to have their staff complete their online safety training. Update: On-track to meet the 100% training safety goal.

#### **Other Projects for 2023**

- Employee Handbook revision is in process.
- 2023 Benchmark Survey to be completed in the summer.
- Investigate Incentive/profit-sharing or “bonus” program and other Recognition Program options for all employees when budget expectations are significantly exceeded.
- Review and update job descriptions.
- Look for out of the box solutions to bolster employee-recruitment and retention efforts to combat the increasing labor shortage.
- Develop a more comprehensive manager on-boarding process – Timeline: Fall2023 or Winter 2024.

### Workers Compensation

April 0 reported injuries; 2 claims pending from the Campgrounds.

### Staffing/Turnover Summary

We lost one Full-time employee in April which brings our full-time year-to-date (YTD) turnover for April 2023 to 6.96% compared to 2022, which was zero.

Our year-to-date Part-time turnover rate (14.75%) is trending above our 2021 YTD turnover rate (13.62%) and is significantly higher than our YTD 2022 rate (3.65%). In the month of April, we lost one Part-time (PT) lifeguard due to accepting a new job and one PT employee, who was hired to teach just one class.

Total turnover for April 2023 was 2.56% compared to 0.00% for April 2022. YTD Turnover for April 2023 is 11.14% compared to 2.25% for April 2022. We are still trending below our 2020 turnover rate (30.36%) and are below the 2019 turnover rate (9.76%). As we return to a broader offering of programs at the Recreation Center, we tend to have more part-time employees coming into teach one or two classes and then leaving and lifeguards that work for a specific season instead of year-round, so those positions are having greater turnover.

## Turnover Statistics

Apr-23	Active Employees	Terms	New Hires	Monthly Turnover	Q2Turnover	YTD Turnover
FT	28	1	0	3.45%	3.45%	6.96%
PT	58	1	5	3.39%	3.39%	14.75%
Seasonal	31	0	24	0.00%	0.00%	0.00%
Total	117	1	29	2.56%	2.56%	11.14%
Seasonal End Terms		0	0			

Seasonal Rehire rate April 70.83%; Season to date: 74.07 %

## Recruitment

### Positions Filled

**Front Desk Attendant Full-Time**- Hired Lori Charbonneau who will start June 2023

**Lifeguards Part-Time**– Hired Grace Aldridge, Gabriel Elkinton, and Rhys Hollenbeck

**Recreation Instructor Part-Time** – Hired Emily Andres

**Seasonal Marina Workers**- 1 New Hire offer accepted; 3 rehires returned.

**Seasonal Golf Operations and Maintenance positions**- 1 new hire started and 15 rehires returned.

### Open positions

**Head Lifeguard Full-Time** – Offer declined, Interviewing new candidates.

**Seasonal Marina Supervisor** – Sourcing candidates

**Seasonal Campground Maintenance Supervisor** – Sourcing candidates

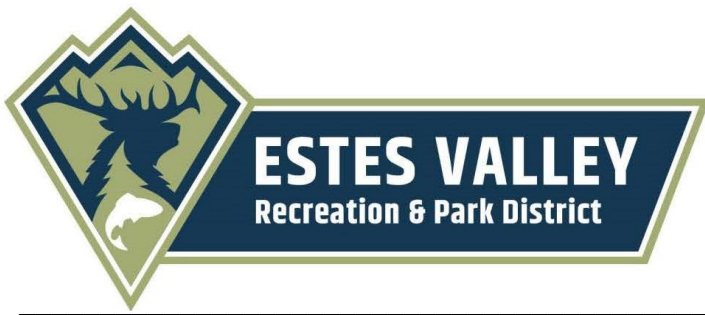
**Front Desk Recreation Center Part-time** –Offer pending.

**Personal Trainer Part-time**- Offer pending.

**Youth Tennis Instructor**- Position posted, sourcing candidates.

**Accepting applications for the following Part-time positions:** Specialty Instructors, Lifeguards/Head Lifeguards, Sports Officials, Personal Trainers, Recreation Attendants, Fitness Instructors.

**All 2023 Seasonal positions are posted** for Golf Operations, Golf Maintenance and Marina. All Campground Maintenance positions are filled. Working to fill several more openings for Golf Maintenance, Golf Operations and Marina.



April 18, 2023

Agenda Item: 2.C

---

**Agenda Title:** Financial Reports

**2.C.1 Period Income Statement**

**2.C.2 Cash Flow**

**2.C.3 Paid Bills**

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:

**Estes Valley Recreation & Park District  
Period Income Statement  
Compared with Budget and Last Year  
For the Four Months Ending April 30, 2023**

	Current Year Month Actual	Current Year YTD Actual	Current Year YTD Budget	Last Year YTD Actual	Current Year Annual Budget	Current Year YTD % Budget	Remaining Budget
<b>ADMINISTRATION</b>							
Total Revenues	159,018	776,899	734,490	694,132	1,025,450	75.76	248,551
Operating Expenses	68,894	333,306	318,230	277,871	881,259	37.82	547,953
Non-Operating Exp	0	3,220	11,532	14,520	90,789	3.55	87,569
Total Expenses	68,894	336,526	329,762	292,391	972,048	34.62	635,522
Net Income	<u>\$ 90,124</u>	<u>\$ 440,373</u>	<u>\$ 404,728</u>	<u>401,741</u>	<u>53,402</u>	<u>824.64</u>	<u>(386,971)</u>
<b>COMMUNITY CENTER</b>							
Total Revenues	302,028	1,210,034	1,134,196	1,158,531	3,809,250	31.77	2,599,216
Operating Expenses	154,243	634,835	669,082	536,478	1,972,128	32.19	1,337,293
Non-Operating Exp	187,020	344,135	359,369	326,757	2,138,694	16.09	1,794,559
Total Expenses	341,263	978,970	1,028,451	863,235	4,110,822	23.81	3,131,852
Net Income	<u>(\$ 39,235)</u>	<u>\$ 231,064</u>	<u>\$ 105,745</u>	<u>295,296</u>	<u>(301,572)</u>	<u>(76.62)</u>	<u>(532,636)</u>
<b>LAKE ESTES GOLF</b>							
Total Revenues	1,267	6,465	17,110	28,962	380,025	1.70	373,560
Operating Expenses	29,769	118,017	109,516	105,902	432,690	27.28	314,673
Non-Operating Exp	0	4,450	8,605	0	35,817	12.42	31,367
Total Expenses	29,769	122,467	118,121	105,902	468,507	26.14	346,040
Net Income	<u>(\$ 28,502)</u>	<u>(\$ 116,002)</u>	<u>(\$ 101,011)</u>	<u>(76,940)</u>	<u>(88,482)</u>	<u>131.10</u>	<u>27,520</u>
<b>ESTES PARK GOLF</b>							
Total Revenues	54,283	207,006	192,666	186,195	1,822,732	11.36	1,615,726
Operating Expenses	58,191	361,572	319,699	317,614	1,188,725	30.42	827,153
Non-Operating Exp	6,478	149,569	152,157	111,120	321,885	46.47	172,316
Total Expenses	64,669	511,141	471,856	428,734	1,510,610	33.84	999,469
Net Income	<u>(\$ 10,386)</u>	<u>(\$ 304,135)</u>	<u>(\$ 279,190)</u>	<u>(242,539)</u>	<u>312,122</u>	<u>(97.44)</u>	<u>616,257</u>

	Current Year Month Actual	Current Year YTD Actual	Current Year YTD Budget	Last Year YTD Actual	Current Year Annual Budget	Current Year YTD % Budget	Remaining Budget
<b>MARINA</b>							
Total Revenues	16,219	47,231	38,278	29,036	833,915	5.66	786,684
Operating Expenses	36,545	121,222	173,572	155,502	688,500	17.61	567,278
Non-Operating Exp	16,233	75,108	89,987	73,634	121,462	61.84	46,354
Total Expenses	52,778	196,330	263,559	229,136	809,962	24.24	613,632
Net Income	(\$ 36,559)	(\$ 149,099)	(\$ 225,281)	(200,100)	23,953	(622.46)	173,052
<b>PARKS/TRAILS</b>							
Total Revenues	2,280	20,120	3,986	3,390	431,223	4.67	411,103
Operating Expenses	13,504	85,992	73,125	46,807	358,955	23.96	272,963
Non-Operating Exp	13,407	89,706	128,787	0	258,212	34.74	168,506
Total Expenses	26,911	175,698	201,912	46,807	617,167	28.47	441,469
Net Income	(\$ 24,631)	(\$ 155,578)	(\$ 197,926)	(43,417)	(185,944)	83.67	(30,366)
<b>CAMPGROUNDS</b>							
Total Revenues	90,973	544,361	519,402	465,591	1,037,450	52.47	493,089
Operating Expenses	31,034	159,449	187,562	157,862	699,954	22.78	540,505
Non-Operating Exp	1,560	43,274	55,628	335,637	168,479	25.69	125,205
Total Expenses	32,594	202,723	243,190	493,499	868,433	23.34	665,710
Net Income	\$ 58,379	\$ 341,638	\$ 276,212	(27,908)	169,017	202.13	(172,621)
<b>DISTRICT TOTALS</b>							
Total Revenues	626,068	2,812,116	2,640,128	2,565,837	9,340,045	30.11	6,527,929
Operating Expenses	392,180	1,814,393	1,850,786	1,598,036	6,222,211	29.16	4,407,818
Non-Operating Exp	224,698	709,462	806,065	861,668	3,135,338	22.63	2,425,876
Total Expenses	616,878	2,523,855	2,656,851	2,459,704	9,357,549	26.97	6,833,694
Net Income	9,190	288,261	(16,723)	106,133	(17,504)		(305,765)



**ESTES VALLEY RECREATION AND PARK DISTRICT  
APRIL CASH FLOW REPORT**

	<b>2022</b>	<b>2023</b>
<b>CASH RECEIPTS:</b>	<b>Apr</b>	<b>Apr</b>
Administration	\$ 457,015	\$ 159,018
Community Center	576,606	302,028
Lake Estes 9-Hole Golf Course	7,560	1,267
Estes Park 18-Hole Golf Course	37,786	54,283
Marina	8,059	16,219
Parks/Trails	380	2,280
Campgrounds	96,988	90,973
<b>TOTAL REVENUE</b>	<u>1,184,394</u>	<u>626,068</u>
<b>(Increase)/Decrease in Receivables/Inv</b>	70,318	67,326
<b>Total Cash Receipts</b>	<u>\$ 1,254,712</u>	<u>\$ 693,394</u>
<b>CASH DISBURSEMENTS:</b>		
Administration	\$ 68,138	\$ 68,894
Community Center	156,890	341,263
Lake Estes 9-Hole Golf Course	25,279	29,769
Estes Park 18-Hole Golf Course	104,744	64,669
Marina	96,520	52,778
Parks/Trails	11,046	26,911
Campgrounds	153,162	32,594
<b>TOTAL EXPENSES</b>	<u>615,779</u>	<u>616,878</u>
<b>(Increase)/Decrease in Payables</b>	78,895	(163,963)
<b>Total Cash Disbursements</b>	<u>\$ 694,674</u>	<u>\$ 452,915</u>
<b>NET CASH INFLOW (OUTFLOW)</b>	<u><b>\$ 560,038</b></u>	<u><b>\$ 240,480</b></u>
<b>CASH IN BANK:</b>		
<b>AVAILABLE CASH:</b>		
Bank of Estes Park - Checking	\$ 651,661	441,572
Bank of Estes Park - Credit Cards	18,052	44,373
Bank of Estes Park - A/P E-Pmts	1,001	9,214
Bank of the San Juans	0	361,452
ColoTrust - General Fund	3,630,103	3,856,623
Bank of Estes Park - DOW POS	1,004	4,009
Bank of CO - Money Market	154,230	154,475
Petty Cash	2,455	3,800
<b>Sub-Total - Available Cash</b>	<u>\$ 4,458,506</u>	<u>\$ 4,875,518</u>
<b>OTHER CASH:</b>		
ColoTrust - Lottery Funds(CTF)	390,105	114,220
ColoTrust - Comm Ctr Proj Acct	1,241,576	1,866,774
CSafe - Tabor Reserve	102,030	105,409
CSafe - Debt Service Fund	686,224	820,799
<b>Sub-Total - Other Cash</b>	<u>\$ 2,419,935</u>	<u>\$ 2,907,201</u>
<b>TOTAL CASH IN BANKS</b>	<u><b>\$ 6,878,441</b></u>	<u><b>\$ 7,782,719</b></u>

**Estes Valley Recreation & Park District**  
**Check Register**  
**For the Period From Apr 1, 2023 to Apr 30, 2023**

Filter Criteria includes: Report order is by Date.

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
501212	4/4/23	CO Spec Districts Prop & Liab Pool	1-0000-101-2002	133.00
501213	4/4/23	Connecting Point	1-0000-101-2002	3,094.08
501214	4/4/23	Northend Self Storage	1-0000-101-2002	255.00
501215	4/4/23	Symmetry Energy Solutions, LLC	1-0000-101-2002	9,794.35
501216	4/4/23	Western Paper Distributors Inc.	1-0000-101-2002	2,594.68
501211	4/4/23	Callaway Golf	1-0000-101-2002	3,670.92
151246	4/4/23	Brian Hula	1-0000-101-1001	1,620.00
151247	4/6/23	Amazon Capital Services	1-0000-101-1001	1,606.50
151248	4/6/23	BluGuard Security LLC	1-0000-101-1001	34.99
151249	4/6/23	BSN Sports Inc.	1-0000-101-1001	430.93
151250	4/6/23	Club Prophet Systems	1-0000-101-1001	500.00
151251	4/6/23	Curtis-Straub Plumbing & Heating LLC	1-0000-101-1001	529.44
151252	4/6/23	DIRECTV	1-0000-101-1001	229.93
151253	4/6/23	Heather Drees	1-0000-101-1001	154.58
151254	4/6/23	Elite Youth Sports LLC	1-0000-101-1001	1,180.00
151255	4/6/23	Estes Park Sanitation	1-0000-101-1001	1,063.17
151256	4/6/23	Everest Mechanical Estes Park LLC	1-0000-101-1001	148.00
151257	4/6/23	Nicole Friel	1-0000-101-1001	105.00
151258	4/6/23	High Plains Excavation & Haulin, LLP	1-0000-101-1001	7,187.88
151259	4/6/23	Innova Champion Discs	1-0000-101-1001	1,843.14
151260	4/6/23	Magic Rose Commercial Cleaning LLC	1-0000-101-1001	1,668.00
151261	4/6/23	Ouray Sportswear	1-0000-101-1001	1,233.14
151262	4/6/23	Professional Elevator Inspections	1-0000-101-1001	449.00
151263	4/6/23	Range Servant	1-0000-101-1001	5,771.46
151264	4/6/23	Richardson	1-0000-101-1001	1,159.40
151265	4/6/23	SI-Products, LLC	1-0000-101-1001	1,228.38
151266	4/6/23	Titleist	1-0000-101-1001	1,833.60
151267	4/6/23	Trail Ridge Printing Co, LLC	1-0000-101-1001	630.00
151268	4/6/23	Larry Tyson	1-0000-101-1001	30.00
151269	4/6/23	UnInk Printworks	1-0000-101-1001	375.00
151270	4/6/23	Wickham Tractor Co.	1-0000-101-1001	412.32
151271	4/6/23	Lexi Zimmerman	1-0000-101-1001	370.00
501217	4/11/23	Syndeo LLC aka Yiptel	1-0000-101-2002	1,153.25
501218	4/11/23	CenturyLink	1-0000-101-2002	215.04
501219	4/11/23	Connecting Point	1-0000-101-2002	2,906.12
501220	4/11/23	Eldorado Artesian Springs	1-0000-101-2002	13.50
501221	4/11/23	USABlueBook	1-0000-101-2002	526.48
501222	4/11/23	LL Johnson Distributing Company	1-0000-101-2002	222.85
501223	4/11/23	Western Paper Distributors Inc.	1-0000-101-2002	324.64
501224	4/11/23	Xcel Energy	1-0000-101-2002	700.40
501225	4/11/23	Xcel Energy	1-0000-101-2002	250.69
151272	4/13/23	Alpine Tackle LLC	1-0000-101-1001	3,033.23

Check #	Date	Payee	Cash Account	Amount
151273	4/13/23	Amazon Capital Services	1-0000-101-1001	907.88
151274	4/13/23	Kayla Bunton	1-0000-101-1001	29.60
151275	4/13/23	Colorado Employer Benefit Trust	1-0000-101-1001	30,407.30
151276	4/13/23	Denver Nuggets	1-0000-101-1001	1,432.00
151277	4/13/23	Enviropest	1-0000-101-1001	49.00
151278	4/13/23	Estes Park Rent All	1-0000-101-1001	21.44
151279	4/13/23	Everest Mechanical Estes Park LLC	1-0000-101-1001	320.00
151280	4/13/23	Imperial Sportswear	1-0000-101-1001	2,093.84
151281	4/13/23	Larimer County Dept of Health & Environ	1-0000-101-1001	390.00
151282	4/13/23	NAPA	1-0000-101-1001	519.64
151283	4/13/23	Polar Gas	1-0000-101-1001	688.84
151284	4/13/23	Prairie Mountain Media	1-0000-101-1001	500.00
151285	4/13/23	Push Pedal Pull, Inc.	1-0000-101-1001	879.28
151286	4/13/23	Quality of Colorado	1-0000-101-1001	205.16
151287	4/13/23	Richardson	1-0000-101-1001	3,081.57
151288	4/13/23	TRAVISMATHEW	1-0000-101-1001	8,798.10
151289	4/13/23	Turf Feeding System, Inc.	1-0000-101-1001	6,478.00
151290	4/13/23	Volvik	1-0000-101-1001	1,522.77
151291	4/13/23	Yamaha Motor Finance Corp., USA	1-0000-101-1001	890.02
501226	4/18/23	Syndeo LLC aka Yiptel	1-0000-101-2002	194.36
501227	4/18/23	Callaway Golf	1-0000-101-2002	304.52
501228	4/18/23	CenturyLink	1-0000-101-2002	414.29
501229	4/18/23	Connecting Point	1-0000-101-2002	6,181.90
501230	4/18/23	USABlueBook	1-0000-101-2002	3,243.85
501231	4/18/23	Bank of Colorado - VISA	1-0000-101-2002	10,625.20
501232	4/18/23	Waste Management-Estes Park	1-0000-101-2002	616.43
501233	4/18/23	Western Paper Distributors Inc.	1-0000-101-2002	162.55
151221V	4/20/23	Coren Printing, Inc	1-0000-101-1001	-1,792.00
151292	4/20/23	Ace Hardware	1-0000-101-1001	209.24
151293	4/20/23	Air-O-Pure	1-0000-101-1001	264.00
151294	4/20/23	All Copy Products Inc.	1-0000-101-1001	48.75
151295	4/20/23	Amazon Capital Services	1-0000-101-1001	401.02
151296	4/20/23	Aspen Road Maintenance	1-0000-101-1001	3,563.50
151297	4/20/23	Richard Barberot	1-0000-101-1001	2,635.76
151298	4/20/23	Buffalo Brand Seed	1-0000-101-1001	5,499.75
151299	4/20/23	Coren Printing, Inc	1-0000-101-1001	1,817.00
151300	4/20/23	Estes Park School District R-3	1-0000-101-1001	452.76
151301	4/20/23	Estes True Value/Radioshack	1-0000-101-1001	86.34
151302	4/20/23	Lyons Gaddis	1-0000-101-1001	241.70
151303	4/20/23	Rex Bond	1-0000-101-1001	260.00
151304	4/20/23	Protect Youth Sports	1-0000-101-1001	52.10
151305	4/20/23	Range View Security, Inc.	1-0000-101-1001	105.00
151306	4/20/23	Rock Creek Bait & Tackle	1-0000-101-1001	55.20
151307	4/20/23	Rocky Mountain Dumpsters	1-0000-101-1001	2,730.00
151308	4/20/23	Rocky Mountain Sports Fields LLC	1-0000-101-1001	1,700.00
151309	4/20/23	Safeway Stores, Inc	1-0000-101-1001	53.70

Check #	Date	Payee	Cash Account	Amount
151310	4/20/23	SI-Products, LLC	1-0000-101-1001	2,680.08
151311	4/20/23	Superior Trash Company LLC	1-0000-101-1001	75.00
151312	4/20/23	Surety Solutions, a Gallagher Company	1-0000-101-1001	250.00
151313	4/20/23	Target Specialty Products	1-0000-101-1001	4,760.92
151314	4/20/23	TORO NSN	1-0000-101-1001	229.00
151315	4/20/23	Trail Ridge Printing Co, LLC	1-0000-101-1001	22.00
151316	4/20/23	Valley Fire Extinguisher	1-0000-101-1001	120.00
501234	4/25/23	Eldorado Artesian Springs	1-0000-101-2002	16.00
501235	4/25/23	USABlueBook	1-0000-101-2002	1,674.40
501236	4/25/23	Northend Self Storage	1-0000-101-2002	255.00
501237	4/25/23	Pitney Bowes Postage By Phone	1-0000-101-2002	300.00
501238	4/25/23	PRESTOX	1-0000-101-2002	133.67
501239	4/25/23	Taylor Made Golf Co	1-0000-101-2002	3,615.94
501240	4/25/23	TK Elevator Corporation	1-0000-101-2002	837.50
501241	4/25/23	Western Paper Distributors Inc.	1-0000-101-2002	1,465.64
501242	4/25/23	Xcel Energy	1-0000-101-2002	53.48
501243	4/25/23	Xcel Energy	1-0000-101-2002	293.59
151317	4/27/23	7522 Electric LLC	1-0000-101-1001	200.27
151318	4/27/23	Adam's Tree Service	1-0000-101-1001	1,500.00
151319	4/27/23	All Around Electric, LLC	1-0000-101-1001	2,200.00
151320	4/27/23	Alpine Tackle LLC	1-0000-101-1001	385.71
151321	4/27/23	Amazon Capital Services	1-0000-101-1001	2,106.82
151322	4/27/23	CIT Group/Commercial Sales	1-0000-101-1001	3,413.96
151323	4/27/23	BSN Sports Inc.	1-0000-101-1001	358.29
151324	4/27/23	Daphne's Headcovers	1-0000-101-1001	1,641.28
151325	4/27/23	Estes Park News	1-0000-101-1001	949.40
151326	4/27/23	The Trail Gazette	1-0000-101-1001	59.80
151327	4/27/23	Everest Mechanical Estes Park LLC	1-0000-101-1001	3,115.00
151328	4/27/23	High Plains Excavation & Haulin, LLP	1-0000-101-1001	6,647.78
151329	4/27/23	Hobert Office Services	1-0000-101-1001	480.00
151330	4/27/23	Home Depot Credit Services	1-0000-101-1001	959.03
151331	4/27/23	Impact Fire Services	1-0000-101-1001	3,380.00
151332	4/27/23	Austin Logan-Petty Cash	1-0000-101-1001	1,400.00
151333	4/27/23	QuickScores LLC	1-0000-101-1001	49.00
151334	4/27/23	Sam's Club Direct	1-0000-101-1001	2,123.71
151335	4/27/23	Team Petroleum	1-0000-101-1001	2,038.62
151336	4/27/23	The Aqueous Solution, Inc.	1-0000-101-1001	1,009.36
151337	4/27/23	Trailblazer Broadband	1-0000-101-1001	6,599.40
151338	4/27/23	Verizon Wireless	1-0000-101-1001	86.42
151339	4/27/23	Yes Please... LTD	1-0000-101-1001	1,218.00
151340	4/27/23	Town of Estes Park	1-0000-101-1001	14,990.61

**Total**

**233,718.13**

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
Electronic/Other Transactions:				
		Transfer to Csafe Debt Service Account		128,107.81
		Transfer to Colotrust Investment Account		0.00
		Transfer to A/P Electronic Pymt Account		44,912.22
		Transfer to DOW Account		3,500.00
		Payroll & Payroll Taxes		189,905.10
		Consumer Use Tax Remittance		948.00
		Sales Tax Remittance		620.82
		Marketing Tax Remittance		6,680.00
		Voided Checks		1,792.00
<b>Total Disbursements from Operating &amp; Electronic Accounts</b>				<b>610,184.08</b>
		Transfer to Csafe Debt Service Account		(128,107.81)
		Transfer to DOW Account		(3,500.00)
		Transfer to Colotrust Investment Account		0.00
		Transfer to A/P Electronic Pymt Account		(44,912.22)
		Credit Card Fees withdrawn from CC account		3,376.35
		Bond payment to Bank of Colorado wired directly from ColoTrust		
		UMB Bond payments wired directly from CSafe		0.00
		DOW withdrawals for fishing licenses		494.27
Subtotal Disbursements				437,534.67
Amortization of prepaid expenses				19,259.56
Tax collection fees netted from receipt				5,075.87
Other changes in liabilities				(8,955.10)
<b>Total Cash Disbursements per Cash Flow Report</b>				<b>452,915.00</b>



May 16, 2023

Agenda Item: 3.A

---

**Agenda Title:** Board Organization – May 2, 2023 Election Results

**Submitted by:** Heather Drees, Administrative Assistant and DEO

**Background Information:**

678 ballots were distributed (polling place – 193 ballots; absentee – 360 ballots sent; UOCAVA - 124 ballots sent). Of these, 407 ballots were cast.

Final Election Results (in order of votes received):

- Mark Moraczewski – 272
- Michael Fallon – 268
- Heather Gooch – 240
- Dan Derman – 211

The Canvass Board certified the election results on May 11, 2023. Canvass Board members are Stanley C. Gengler (current Board Vice President), Edward Nelson (citizen), and Heather Drees (DEO). The Canvass Board reviews the *Election Judges' Certificate of Election Returns and Statement of Ballots* and certifies that the results are correct. The Canvass Board's certification is then filed with Colorado Division of Local Government, Larimer and Boulder Counties, and EVRPD's law firm, who in turns files the results with the District Court.

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:

**Board Action Needed:**

Information only item. No action is needed.



May 16, 2023

Agenda Item: 3.B

**Agenda Title:** Board Organization – Oath of Office

**Submitted by:** Heather Drees, Administrative Assistant and DEO

**Background Information:**

Newly elected Board members must take an Oath of Office before assuming duties on the Board of Directors. The Oath of Office must be performed by a Board officer, notary public, or other person authorized by the Board to administer oaths and take an oath that he or she will faithfully perform the duties of his or her office as required by law, CRS 32-1-901(1)., and it must be administered within 30 days after the election.

Heather Drees administered and has notarized the Oath's of Office to Mark Moraczewski, Michael Fallon, and Heather Gooch

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other: Oath of Office

**Board Action Needed:**

Scott Dorman will administer the Public Oath of Office to the newly elected Board Members.

I \_\_\_\_\_ do swear that I will support the  
Constitution of the United States,  
the Constitution of the State of Colorado, and  
the laws of the State of Colorado,  
and will faithfully perform the duties of the  
office of Director of the ESTES VALLEY  
RECREATION AND PARK DISTRICT,  
upon which I am about to enter to the best of  
my ability.





May 16, 2023

Agenda Item: 3.C

**Agenda Title:** Board Organization – Election of Officers

**Submitted by:** Heather Drees, Administrative Assistant, DEO

**Background Information:**

This is the Annual Meeting as per our By-Laws and it is time when new officers of the Board are elected for the next year. Below are the current 2023 Officers.

<u>Office of the Board of Directors</u>	<u>Current</u>
President	Scott Dorman
Vice-President	<i>Stanley C. Gengler</i>
Secretary	Eric Throne
Treasurer	Heather Gooch
Director at Large	Mark Moraczewski

*Roberts Rules of Order* states that if the nominated person is present and consents to the nomination, duties begin immediately.

**Attachments:**

- |                                     |                                  |                                 |
|-------------------------------------|----------------------------------|---------------------------------|
| <input type="checkbox"/> Resolution | <input type="checkbox"/> Letter  | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Report     | <input type="checkbox"/> Minutes |                                 |
| <input type="checkbox"/> Contract   | <input type="checkbox"/> Map     |                                 |

**Board Action Needed:**

A motion for each position is needed:

I nominate \_\_\_\_\_ to the office of \_\_\_\_\_ of the Board of Directors.  
(A similar motion is needed for each office.)



May 16, 2023

Agenda Item: 3.D

---

**Agenda Title:** Board Organization – Conflict of Interest Forms

**Submitted by:** Heather Drees, Administrative Assistant, DEO

**Background Information:**

Due to federal regulations, Board members are required to complete a conflict of interest form annually. Board members and officers are elected in May of any given year and thus this housekeeping item is also best accomplished at the May regular Board meeting.

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other: *Conflict of Interest Form*

**Board Action Needed:**

Board Members must sign and date *Conflict of Interest Board Disclosure Form* and return to the form to Board clerk by the end of the meeting.

## Conflict of Interest Board Disclosure Form

Due to Federal regulations, on an annual basis Board members are required to complete this form.

The appearance of conflict of interest can have damaging effects to the integrity of the Estes Valley Recreation and Park District (EVRPD). In some situations, a relationship with another entity may alter a Board member's perspective without any awareness of a loss of objectivity. Therefore, any significant relationship between a Board member and a for-profit, nonprofit, or governmental entity *must be disclosed*.

A potential conflict of interest arises when an EVRPD Board member or their spouse/significant other:

- Is an officer, Board member or trustee or owner of a for-profit, nonprofit, or governmental entity, that does business with EVRPD; or
- Holds under personal supervision, ownership (stocks or bonds) in stocks or bonds in a for-profit or nonprofit entity that does business with EVRPD; or
- Receives consulting fees from a for-profit, nonprofit, or governmental entity that does business with EVRPD.

Board members shall:

1. Not derive any personal profit or gain, directly or indirectly due to their relationship with EVRPD.
2. Not be a participant, directly or indirectly, in any arrangement, agreement, investment, or other activity with any vendor, supplier, or other party, doing business with EVRPD that has resulted or could result in a personal benefit.
3. Not be a recipient, directly or indirectly, of any salary payments or loans or gifts of any kind or any free service or discounts or other fees from or on behalf of any person or organization engaged in any transaction with EVRPD.
4. Refrain from obtaining any list of EVRPD clients for personal or private solicitation purposes at any time during the term of their affiliation.
5. Disclose to EVRPD any personal interest which they might have in any matter pending before EVRPD and shall refrain from participation in any decision on such matter.
6. Disclose associations even if there is no obvious conflict of interest, but especially if these interests might negatively impact or compete with EVRPD.

Board members must execute a Conflict of Interest Board Disclosure Form at the beginning of each year of their term on the Board and to disclose any additional conflicts of interest which may arise during the year with respect to issues brought before the Board. Complete the following statement, sign and return this document to the EVRPD Office along with any explanation, as it may apply, as noted in the first statement below.

\_\_\_\_\_ I, my spouse or significant other, **HAS** a financial or other relationship that may pose a potential conflict of interest. (Exceptions to 1–6 above must be accompanied with a full description of the interest, whether direct or indirect.)

\_\_\_\_\_ I, my spouse or significant other, **DO NOT HAVE** a financial or other relationship that may pose a potential conflict of interest.

Name (Please Print): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



May 16, 2023

Agenda Item: 3.E

**Agenda Title: Committee Appointments**

**Submitted by: Heather Drees, Administrative Assistant, DEO**

**Background Information:**

The District has several working committees on which Board appoints. Committee appointments should be reaffirmed or newly appointed by the new President.

<u>Committee</u>	<u>Current Representative</u>	<u>Appointed Representative</u>
1. Trails Committee	<i>Stan Gengler</i>	
2. Goals/Evaluation	Heather Gooch	
3. Intergovernmental	Scott Dorman	
4. Stanley Park	Mark Moraczewski	
5. Community Center	Eric Throne	

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:

**Staff Recommendation:**

**Board Action Needed:**

No formal action is needed. Appointees are designated by the incoming President.



May 16, 2023

Agenda Item: 4

**Agenda Title:** Regular (Action Agenda)

**Submitted by:** Tom Carosello, Executive Director

**The Action Agenda for the May 16, 2023 Regular Board Meeting includes:**

**5. Citizen and Board Comments:**

**6. EVRPD 2022 AUDIT**

A. 2022 Audit Presentation (Review & Approval)

**7. Administrative Reports:**

- A. Executive Director Report
- B. Finance Director Report

**8. Old Business:**

A. Skate Park Construction Documents Approval (Discussion/Action)

**9. New Business:**

- A. High Elevation Community Permaculture Program Participation (Discussion/Action)
- B. New District Website Proposal (Discussion/Action)
- C. Resolution 2023-03 - To Appoint Bank Signatories (Action)

**10. Further Business:**

A. Meetings to Schedule

**11. Adjournment:**

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:

**Board Action Needed:**

A Motion to (approve or modify) the Consent Agenda as presented.



May 16, 2023  
Agenda Item: 5

---

**Agenda Title:** Citizen and Board Comments

**Background Information:**

This item is placed on the agenda to give members of the audience an opportunity to comment on any item not on the agenda. It is also an opportunity for the Board to make comments on items that are not covered in the agenda

The Board may either wish to respond to the citizen's comment depending on the background information available or listen to the comments without taking any action. The Board may also table the discussion to a future meeting allowing time for staff to prepare background

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:

**Board Action Needed:**

No action can be taken from citizens or Board comments since such comments were not included on the posted agenda.



May 16, 2023

Agenda Item: 6.A

---

**Agenda Title: 2022 EVRPD Audit Presentation (Discussion/Action)**

**Submitted by: Pamela Bross, Finance Director**

**Background Information:**

Logan and Associates will present the 2022 Audit Report and Financial Statements to Governance.

*The reports were provided to the Board of Directors for review on Friday, May 12, 2023.*

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:

**Staff Recommendation:**

**Board Action Needed:**

A motion to (approve, modify, or deny) the 2022 Audit Report and Financial Statements as presented.



May 1, 2023

Board of Directors  
Estes Valley Recreation and Park District  
Larimer and Boulder Counties, Colorado

We have audited the financial statements of the Estes Valley Recreation and Park District (the "District") as of and for the year ended December 31, 2022 and, have issued our report thereon dated May 1, 2023. Professional standards require that we provide you with the following information related to our audit.

#### **Our Responsibility under Generally Accepted Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or regulations that do not have a direct and material effect on the financial statements.

In planning and performing our audit of the financial statements, we considered the District's internal control as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.



### **Significant Accounting Policies**

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. The District adopted GASB Statement No. 87 *Leases* for the year ended December 31, 2022. Adoption of this statement revised and established new reporting requirements for leases reported in the financial statements. We noted no transactions entered into by the District during the year for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements for the year ended December 31, 2022.

### **Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

### **Significant Audit Adjustments**

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In our judgment, none of the adjustments we proposed, whether recorded or unrecorded by the District, either individually or in the aggregate, indicate matters that could have a significant effect on the District's financial reporting process.

### **Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

## **Other Matters**

### Inventory

The District's merchandise inventory, totaling approximately \$149,000, increased approximately \$30,000 from the prior year. This is a significant increase. The majority of the inventory is held at the campgrounds' stores, marina and the golf course pro shops. Since the activity at the campgrounds, marina and the golf courses is very minimal for the last few months of the year, we expect these balances would be significantly lower at year end. We recommend that the District review the inventory, review the inventory sales for items that sale regularly and those that don't sale very often, in order to determine items that are obsolete or perishable and to plan for appropriate purchases for the upcoming seasons.

### **Conclusion**

We would like to thank Pamela Bross, Jeanne Bauer, Tom Carosello and the District staff for their assistance during the audit process.

This report is intended solely for the information and use of the Board of Directors and management of the Estes Valley Recreation and Park District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely yours,

A handwritten signature in cursive script that reads "Logan and Associates, LLC".

Logan and Associates, LLC

**ESTES VALLEY RECREATION  
AND PARK DISTRICT**

**FINANCIAL STATEMENTS**

**December 31, 2022**



**Logan and Associates, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

## TABLE OF CONTENTS

Independent Auditor's Report	a - c
Management's Discussion and Analysis	i - ix
<b>Basic Financial Statements</b>	
Statement of Net Position	1
Statement of Revenues, Expenses and Changes in Fund Net Position	2
Statement of Cash Flows	3
Notes to Financial Statements	4 - 18
<b>Supplementary Information</b>	
Budgetary Comparison Schedule – (Non-GAAP Basis) With Reconciliation to GAAP Basis	19



## INDEPENDENT AUDITOR'S REPORT

Members of the Board of Directors  
Estes Valley Recreation and Park District  
Estes Park, Colorado

### *Opinions*

We have audited the financial statements Estes Valley Recreation and Park District (the "District") which comprise the statement of net position as of December 31, 2022, and the related statement of revenues, expenses and changes in fund net position and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2022, and the respective changes in financial position and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures of the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i – vii be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements and related notes to the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Logan and Associates, LLC*

Aurora, Colorado  
May 1, 2023

**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**(Unaudited)**

This discussion and analysis of the financial performance of the Estes Valley Recreation and Park District (the District) provides an overview of the District’s financial activities for the fiscal year ended December 31, 2022. Please read in conjunction with the financial statements and accompanying notes.

**FINANCIAL HIGHLIGHTS**

The District’s net position increased by \$2,033,212 or 8.7%. During the year, the District’s operating revenues increased by \$167,291 or 3.6% and operating expenses increased by \$1,306,351 or 24.2%.

In November 2015, District voters approved ballot issues 4C and 4D for construction and operation of a Community Center. Ballot issue 4D authorized issuance of \$19,830,000 in General Obligation Bonds to finance construction. These funds were combined with 1A sales tax revenue from the Town of Estes Park, and supplemental (grant) funds, to construct and equip the \$27 million, 70,000 square foot facility. The building site for the new facility was conveyed to the District in 2016 by the Estes Park R-3 School District. The conveyance also included the existing aquatics facility. (See Financial Statement Note 5.) Construction of the new Community Center was completed in early 2018, and the grand opening was held March 3, 2018. In 2021 the District refinanced the Series 2015 and Series 2016 bonds that were purchased to finance Community Center construction, resulting in an economic gain of \$837,793. The refunding decreased the aggregate debt service payment by \$951,519.

Following is a Capital Summary for 2022 and looking ahead to 2023:

<b>Facility</b>	<b>2022 Capital Additions / Work in Progress</b>	<b>2023 Budgeted Capital Additions</b>
District	<ul style="list-style-type: none"> <li>▪ Replace/Upgrade District Signage</li> </ul>	<ul style="list-style-type: none"> <li>▪ Replace/Upgrade District Signage</li> </ul>
Campgrounds (Mary’s Lake ML; East Portal EP)	<ul style="list-style-type: none"> <li>▪ ML upper loop A electric/water service</li> <li>▪ ML phase 4 shade shelters</li> <li>▪ Utility vehicle replacements (2)</li> <li>▪ Repair day-use parking area</li> <li>▪ New camp store stairs &amp; railing</li> </ul>	<ul style="list-style-type: none"> <li>▪ East Portal water/sewer service engineered drawings</li> <li>▪ ML phase 5 shade shelters</li> <li>▪ Utility vehicle replacements (2)</li> <li>▪ East Portal vault toilet</li> </ul>
Community Ctr/Aquatics	<ul style="list-style-type: none"> <li>▪ Camera additions</li> </ul>	<ul style="list-style-type: none"> <li>▪ Lap pool decking &amp; walls</li> <li>▪ Utility vehicle for snow removal</li> <li>▪ New PA system</li> </ul>
Golf Courses	<ul style="list-style-type: none"> <li>▪ Irrigation system replacement</li> <li>▪ 18H Pro Shop new floors &amp; front desk</li> <li>▪ Maintenance shop safety improvements</li> <li>▪ New rough mower</li> <li>▪ 9H parking lot repair</li> </ul>	<ul style="list-style-type: none"> <li>▪ Royer soil grinder</li> <li>▪ Maintenance shop safety improvements</li> <li>▪ 18H bathroom renovation</li> <li>▪ 9H new floors &amp; front desk</li> </ul>
Marina	<ul style="list-style-type: none"> <li>▪ 2 new pontoon boats</li> <li>▪ Dock replacement</li> </ul>	<ul style="list-style-type: none"> <li>▪ New pontoon boat</li> <li>▪ Kayak racks</li> <li>▪ Parking lot repair</li> </ul>



Parks and Trails	<ul style="list-style-type: none"> <li>▪ Stanley Park – Replace tennis courts</li> <li>▪ Lake Estes Trail shoreline repair</li> <li>▪ Cherokee Draw parking lot repair</li> </ul>	<ul style="list-style-type: none"> <li>▪ Stanley Park <ul style="list-style-type: none"> <li>○ Parking lot repair</li> <li>○ Paint Bluebird &amp; Osprey shelters</li> <li>○ Skate Park renovation plans</li> </ul> </li> <li>▪ Cherokee Draw parking lot repair</li> <li>▪ Lake Estes Trail fishing pier rebuild</li> </ul>
------------------	---	--

- Financial Statement Note 5 describes long-term obligations of the District. In 2022, the District negotiated a Loan Agreement with Bank of the San Juans for the Estes Park Golf Course irrigation replacement project.
- In 2008 Ballot question 4C was approved by voters to increase tax revenue by 1.200 mills for District operations. The new revenue was to make funds available for Community Center operations, the Aquatics Center, Stanley Park, trails, fleet equipment and pine beetle abatement/tree maintenance. The mill levy in 2009-2014 was increased by .973 mills to support expenses in those areas, excluding Community Center operations. Funds for the Aquatic Center were utilized to offset operating costs which are no longer cost-shared by the School District. Funds for trail development have been utilized to leverage GOCO trails funding, complete a trails master plan, set aside for future trails, and for ongoing maintenance of trails within the District. Trees were treated for pine beetle, and new trees were planted. A portion was used to purchase/lease a variety of fleet equipment. Starting in 2015, in anticipation of moving forward with development of the Community Center, the District levied the remaining .227 mills for Community Center operating funds. The District began incurring operating expenses (staff and program planning services) for the Community Center in 2016 and continues to levy .227 mills for Community Center operations.
- In April 2014 the electors of the Town of Estes Park passed Ballot Issue 1A, which provided for the collection and distribution by the Town of a portion of the Town’s sales tax for the construction and equipping of a community center, including facilities for senior services. Following the District’s successful November 2015 election for funding and operation of the Estes Valley Community Center, the District and Town negotiated an IGA for transfer of the 1A funds to the project (see Financial Statement Note 3). For the year ended December 31, 2021, the amount of 1A funds collected by the Town and transferred to the District for this purpose was \$1,131,816.
- In November 2015, District voters approved ballot issues 4C and 4D for construction and operation of a Community Center. Ballot issue 4C provided for up to \$200,000/year in operating funds for 10 years. The District began levying this amount in 2018.
- The District continued its Assistance Agreement with the Bureau of Reclamation for implementing physical changes to existing facilities to meet requirements of the Americans with Disabilities Act and maintaining Bureau of Reclamation properties the District manages. The 2022 activity under this agreement included shoreline repair of 2013 flood damage along the Lake Estes Trail.
- In addition to federal funding from the Bureau of Reclamation, the District received the following grants, contributions, and donations during 2022:
  - Cost sharing totaling \$10,626 by the Estes Park Gun and Archery Club.
  - Transfers from the Estes Valley Rec & Park Foundation totaling \$4,980 for Community Center memberships and youth sports scholarships.

- Impact Assistance Grant totaling \$50,000 from Larimer County, CO.
  - Safety grant funds totaling \$7,078 from CO Special Districts Property & Liability Pool.
- In 2013, the Board adopted a continuing goal of increasing reserves by at least \$50,000 per year. The reserve amount at December 31, 2022 was \$4,794,121, a \$141,798 increase from the December 31, 2021 balance of \$4,652,323. Approximately \$843,455 of these reserves is designated for trail development and maintenance; \$924,180 is set aside as improvement or program funds; \$89,681 is Conservation Trust Fund designated; \$80,475 TABOR reserve; and the remaining \$2,856,330 is available for operations.

### **USING THIS FINANCIAL REPORT**

This annual financial report consists of three parts:

- Management’s Discussion and Analysis
- Financial Statements
- Supplementary notes that provide additional information to some of the information in the financial statements.

### **REQUIRED FINANCIAL STATEMENTS**

The financial statements of the District reflect accounting methods similar to those used by private sector companies. These statements offer important, transparent financial information about the District and its activities.

#### **Statement of Net Position**

The Statement of Net Position provides information about the nature and amounts of investments in resources (assets) and obligations to District creditors (liabilities). The Statement of Net Position is one way to measure the District’s financial position.

#### **Statement of Revenues, Expenses, and Changes in Fund Net Position**

This statement measures the results of the District’s operations during the past year. The statement presents the income and expenses of the District and enables the reader to determine whether the District has successfully recovered its costs through user fees and other revenues.

#### **Statement of Cash Flows**

The final required financial statement is the Statement of Cash Flows. This statement provides the reader with information about the sources and uses of the District’s cash during the year. The statement includes cash activity for operations, non-capital financing activities, capital and related financing activities and investing activities. The statement provides a comprehensive summary to the changes in cash and cash equivalents for the District during the fiscal year.

### **FINANCIAL ANALYSIS OF THE DISTRICT**

One of the most important questions asked about the District’s finances is, “Is the District as a whole better off or worse off as a result of this year’s activities?” The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Fund Net Position report information about the District’s activities in a way that can help answer that question. These two statements report the District’s net position and the changes in it. Over time, increases or decreases in the District’s net position are indicators of whether its financial health is improving. However, other non-financial

factors, such as changes in economic conditions, population changes and, specifically for the District, severe weather changes, must also be considered.

## NET POSITION

As part of our analysis, we provide a summary of the District's Statement of Net Position as presented below.

<b>Summarized Statement of Net Position</b>						
	2022	2021	\$ Change	2021	2020	\$ Change
Current Assets	\$ 10,371,000	\$ 9,518,148	\$ 852,852	\$ 9,518,148	\$ 8,428,749	\$ 1,089,399
Noncurrent Assets	37,248,707	35,158,451	2,090,256	35,158,451	36,081,462	(923,011)
<b>Total Assets</b>	<b>47,619,707</b>	<b>44,676,599</b>	<b>2,943,108</b>	<b>44,676,599</b>	<b>44,510,211</b>	<b>166,388</b>
Deferred Outflows of Resources	78,417	84,452	(6,035)	84,452	-	84,452
<b>Total Assets and Deferred Outflows</b>	<b>\$ 47,698,124</b>	<b>\$ 44,761,051</b>	<b>\$ 2,937,073</b>	<b>\$ 44,761,051</b>	<b>\$ 44,510,211</b>	<b>\$ 250,840</b>
Current Liabilities	2,300,831	2,003,680	297,151	2,003,680	1,651,079	352,601
Noncurrent Liabilities	17,272,637	16,703,850	568,787	16,703,850	18,023,429	(1,319,579)
<b>Total Liabilities</b>	<b>19,573,468</b>	<b>18,707,530</b>	<b>865,938</b>	<b>18,707,530</b>	<b>19,674,508</b>	<b>(966,978)</b>
Deferred Inflows of Resources	2,783,740	2,745,820	37,920	2,745,820	2,754,598	(8,778)
<b>Net Position</b>						
Net Investment in Capital Assets	18,313,872	16,905,473	1,408,399	16,905,473	16,692,834	212,639
Restricted:						
Debt Service	168,508	149,710	18,798	149,710	155,409	(5,699)
Tabor Reserve	80,475	101,992	(21,517)	101,992	86,003	15,989
Conservation Trust/Lottery	89,011	370,200	(281,189)	370,200	360,539	9,661
Unreserved	6,689,050	5,780,329	908,721	5,780,329	4,786,320	994,009
<b>Total Net Position</b>	<b>25,340,916</b>	<b>23,307,704</b>	<b>2,033,212</b>	<b>23,307,704</b>	<b>22,081,105</b>	<b>1,226,599</b>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<b>\$ 47,698,124</b>	<b>\$ 44,761,054</b>	<b>\$ 2,937,070</b>	<b>\$ 44,761,054</b>	<b>\$ 44,510,211</b>	<b>\$ 250,843</b>

As seen in the summary, the District's total net position increased by \$2,033,212 in 2022.

While the Statement of Net Position shows the change in financial position of the District, the Statement of Revenues, Expenses, and Changes in Fund Net Position provides the information as the source of this overall change.

## ACTIVITIES

A summary of the District's Statement of Revenues, Expenses, and Changes in Fund Net Position is presented below:

<b>Summarized Statement of Revenues, Expenses, and Changes in Fund Net Position</b>						
	2022	2021	\$ Change	2021	2020	\$ Change
Operating Revenues	\$ 4,841,514	\$ 4,674,223	\$ 167,291	\$ 4,674,223	\$ 3,942,219	\$ 732,004
Non-Operating Revenues	4,323,777	4,151,207	172,570	4,151,207	3,777,996	373,211
<b>Total Revenues</b>	<b>9,165,291</b>	<b>8,825,430</b>	<b>339,861</b>	<b>8,825,430</b>	<b>7,720,215</b>	<b>1,105,215</b>
Operating Expenses	6,706,185	6,865,560	(159,375)	6,865,560	5,784,167	1,081,393
Non-Operating Expenses	425,894	733,271	(307,377)	733,271	558,314	174,957
<b>Total Expenses</b>	<b>7,132,079</b>	<b>7,598,831</b>	<b>(466,752)</b>	<b>7,598,831</b>	<b>6,342,481</b>	<b>1,256,350</b>
Increase (Decrease) in Net Position before Contributions	2,033,212	1,226,599	806,613	1,226,599	1,377,734	(151,135)
Contributed Capital	-	-	-	-	-	-
Change in Net Position	2,033,212	1,226,599	806,613	1,226,599	1,377,734	(151,135)
Beginning Net Position	23,307,704	22,081,105	1,226,599	22,081,105	20,703,371	1,377,734
<b>Ending Net Position</b>	<b>\$ 25,340,916</b>	<b>\$ 23,307,704</b>	<b>\$ 2,033,212</b>	<b>\$ 23,307,704</b>	<b>\$ 22,081,105</b>	<b>\$ 1,226,599</b>

As displayed above, the District's net position increased by \$2,033,212. 2022 operating revenues increased due to continued improvement in user activity after two years of dealing with Covid-19. Operating expenses were lower after a higher than normal 2021 that included some post Covid-19 spending that compensated for cutting back in 2020.

## BUDGETARY HIGHLIGHTS

The Colorado State Law requires that the District adopt a budget and appropriate funds for the following year by December 15th of each year. If an amendment is necessary, the Board of Directors will approve a supplemental appropriation at a public hearing and file it with the State of Colorado. The Board of Directors approved the annual appropriation at the December 13, 2022, meeting and an additional appropriation at the April 18, 2023, meeting.

## CAPITAL ASSETS

At December 31, 2022, the District had \$37.2 million invested in a broad range of property and equipment, net of accumulated depreciation. The following schedule summarizes the District's property and equipment, and changes from 2021 to 2022, and 2020 to 2021:

Capital Assets						
	2022	2021	\$ Change	2021	2020	\$ Change
Non-Depreciable Assets	\$ 4,948,461	\$ 2,352,643	\$ 2,595,818	\$ 2,352,643	\$ 2,417,384	\$ (64,741)
Depreciable Assets	42,540,955	41,697,205	843,750	41,697,205	41,143,956	553,249
Accumulated Depreciation	(10,240,709)	(8,891,397)	(1,349,312)	(8,891,397)	(7,479,878)	(1,411,519)
Total Depreciable Assets, Net	32,300,246	32,805,808	(505,562)	32,805,808	33,664,078	(858,270)
Total Capital Assets, Net	\$ 37,248,707	\$ 35,158,451	\$ 2,090,256	\$ 35,158,451	\$ 36,081,462	\$ (923,011)

## LONG-TERM DEBT

### CAPITAL LEASE OBLIGATIONS

The District entered into a lease-purchase agreement during each of the years 2016-2018, one agreement in 2021, and one in 2022. Appropriations for lease payments are made annually and do not extend beyond the current year. The related capital assets have been recorded in the statement of net assets as capital assets.

### GENERAL OBLIGATION BONDS

As described in the Financial Highlights above, and in Note 5 in the Financial Statements, on November 3, 2015, District voters approved Ballot Issues 4C and 4D regarding the construction and operation of a Community Recreation Center. Ballot Issue 4D authorized the District to issue \$19,830,000 in General Obligation Bonds to finance construction of the Community Center. The District issued \$9,000,000 in bonds for this project during 2015, and \$10,830,000 in 2016. Both bond issues were sold at a premium, and have interest rates ranging from 3.00 to 5.00%, with maturity dates ranging from 2016 to 2035. In December 2021, the District issued Series 2021 bonds in the amount of \$14,260,000 with interest rates ranging from 0.60 to 2.62%. The proceeds were used to refund the principal balance of the Series 2015 bonds and a portion of the Series 2016 bonds. The following summary outlines the change in long-term debt from 2021 to 2022 and 2020 to 2021.

Long-term Debt						
	2022	2021	\$ Change	2021	2020	\$ Change
Total Bonds Payable	\$ 15,805,000	\$ 16,845,000	\$ (1,040,000)	\$ 16,845,000	\$ 16,285,000	\$ 560,000
Total Loans Payable	3,067,415	1,280,965	1,786,450	1,280,965	1,616,765	(335,800)
	18,872,415	18,125,965	746,450	18,125,965	17,901,765	224,200
Bond Premium	140,837	211,465	(70,628)	211,465	-	
Total	\$ 19,013,252	\$ 18,337,430	\$ 675,822	\$ 18,337,430	\$ 17,901,765	\$ 560,000

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET RATES

The 2023 budget reflects a conservative approach following the impacts of COVID-19. Capital expenses include improvement projects in Stanley Park, and infrastructure and equipment purchases for the community center, golf courses, campgrounds, and marina.

The Board of Directors considers many factors when setting the District's budget, including user fees and charges. During the 2023 budget process, a nominal increase in 18-hole golf course fees and community center fees were enacted; other fees were not materially changed from the prior year. Operating revenues for 2023 have been budgeted conservatively to recognize the unknowns of weather, visitation, natural and pandemic disasters, and general economic conditions.

The 2023 budgeted revenues exceed expenditures. The Board has appropriated funds for 2023 compared to 2022 appropriations as follows:

	2023	2022	\$ Change	2022	2021	\$ Change
Fees and Charges	\$ 5,273,575	\$ 4,957,135	\$ 316,440	\$ 4,957,135	\$ 4,275,185	\$ 681,950
Conservation Trust/Lottery	66,500	60,000	6,500	60,000	58,000	2,000
Taxes	2,993,724	2,950,161	43,563	2,950,161	2,963,403	(13,242)
Interest Income	100,325	10,325	90,000	10,325	44,750	(34,425)
Transfer from (to) Reserves	(68,105)	604,199	(672,304)	604,199	493,303	110,896
Loan Issuance Proceeds	-	2,425,000	(2,425,000)	2,425,000	-	2,425,000
Intergovernmental Revenues	1,010,500	860,475	150,025	860,475	698,750	161,725
Miscellaneous	10,850	3,000	7,850	3,000	3,000	-
<b>Total Revenues</b>	<b>9,387,369</b>	<b>11,870,295</b>	<b>(2,482,926)</b>	<b>11,870,295</b>	<b>8,536,391</b>	<b>3,333,904</b>
Operating Expenses	6,222,209	5,320,962	901,247	5,320,962	4,762,557	558,405
Conservation Trust/Lottery	-	-	-	-	-	-
Interest Expense	86,033	44,162	41,871	44,162	44,312	(150)
Bond Issue Costs/Reserves	41,605	28,843	12,762	28,843	37,582	(8,739)
Loan Payments	716,147	578,075	138,072	578,075	559,799	18,276
Bond Debt Service	1,411,544	1,417,800	(6,256)	1,417,800	1,495,000	(77,200)
Capital Outlay	744,575	4,108,000	(3,363,425)	4,108,000	1,445,500	2,662,500
Reserves & Contingencies	135,436	118,379	17,057	118,379	105,047	13,332
<b>Total Expenses</b>	<b>\$ 9,357,549</b>	<b>\$ 11,616,221</b>	<b>\$ (2,258,672)</b>	<b>\$ 11,616,221</b>	<b>\$ 8,449,797</b>	<b>\$ 3,166,424</b>

## DISTRICT ASSESSED VALUATIONS, MILL LEVIES AND PROPERTY TAX COLLECTIONS

The following summaries provide historical analysis of assessed valuations, mill levies and actual property tax collections for the District.

### History of District's Assessed Valuation

Levy/Collection				Percent
Year	Boulder County	Larimer County	Total	Change
2011/2012	\$6,777,763	\$331,482,300	\$338,260,063	-2.22%
2012/2013	\$6,826,660	\$330,589,160	\$337,415,820	-0.25%
2013/2014	\$6,404,578	\$314,576,380	\$320,980,958	-5.12%
2014/2015	\$6,352,917	\$303,171,420	\$309,524,337	-3.70%
2015/2016	\$7,020,065	\$337,864,366	\$344,884,431	10.25%
2016/2017	\$6,963,622	\$339,602,502	\$346,566,124	0.49%
2017/2018	\$7,295,538	\$362,165,198	\$369,460,736	6.20%
2018/2019	\$7,180,061	\$362,617,046	\$369,797,107	0.09%
2019/2020	\$8,049,377	\$415,324,211	\$423,373,588	12.65%
2020/2021	\$8,060,700	\$415,258,017	\$423,318,717	-0.01%
2021/2022	\$9,435,967	\$443,733,946	\$453,169,913	6.59%
2022/2023	\$9,260,643	\$435,806,471	\$445,067,114	-1.82%

### History of District's Mill Levy

Levy/Collection	Temporary Tax			Capital/S	Total Mill	
Year	General Fund	Credit	Bond Fund	pecial	Abatements	Levy
2011/2012	1.781	(0.359)	0	0.973	0.030	2.425
2012/2013	1.781	(0.328)	0	0.973	0.012	2.438
2013/2014	1.781	(0.205)	0	0.973	0.008	2.558
2014/2015	1.781	(0.095)	0	1.200	0.006	2.892
2015/2016	1.781	(0.203)	3.900	1.200	0.008	6.686
2016/2017	1.781	(0.162)	4.167	1.200	0.021	7.007
2017/2018	1.781	(0.207)	3.777	1.724	0.215	7.290
2018/2019	1.781	(0.150)	3.909	1.723	0.018	7.281
2019/2020	1.781	(0.323)	3.350	1.648	0.041	6.497
2020/2021	1.781	(0.274)	3.337	1.646	0.027	6.517
2021/2022	1.781	(0.326)	2.963	1.618	0.033	6.069
2022/2023	1.781	(0.174)	2.997	1.626	0.035	6.265

### Historical Property Tax Collections

Levy/Collection	Total Taxed	Total Taxes	Percent of Levy
Year	Levied	Collected	Collected
2010/2011	\$808,738	\$806,183	99.68%
2011/2012	\$820,281	\$815,186	99.38%
2012/2013	\$822,619	\$819,743	99.65%
2013/2014	\$820,749	\$815,235	99.33%
2014/2015	\$895,145	\$889,497	99.37%
2015/2016	\$2,305,864	\$2,290,197	99.32%
2016/2017	\$2,428,543	\$2,419,333	99.62%
2017/2018	\$2,692,986	\$2,681,145	99.56%
2018/2019	\$2,692,416	\$2,682,796	99.64%
2019/2020	\$2,750,656	\$2,736,327	99.48%
2020/2021	\$2,754,598	\$2,746,807	99.72%
2021/2022	\$2,745,820	\$2,744,699	99.96%

For further information regarding these reports, please contact Tom Carosello, Executive Director, Estes Valley Recreation & Park District, P.O. Box 1379, Estes Park, Colorado 80517, (970)586-8191.



## **BASIC FINANCIAL STATEMENTS**

# ESTES VALLEY RECREATION AND PARK DISTRICT

## STATEMENT OF NET POSITION

December 31, 2022

### ASSETS

#### Current Assets

Cash and Investments	\$ 4,687,497
Restricted Cash and Investments	2,363,378
Accounts Receivable	156,199
Property Taxes Receivable	2,783,740
Inventory	149,176
Prepaid Expenses	231,010
	10,371,000

#### Noncurrent Assets

Capital Assets, Not Being Depreciated	4,948,461
Capital Assets, Net of Accumulated Depreciation	32,300,246
	37,248,707

#### TOTAL ASSETS

47,619,707

### DEFERRED OUTFLOWS OF RESOURCES

Deferred Amount on Debt Refunding	78,417
	78,417

### LIABILITIES

#### Current Liabilities

Accounts Payable	243,418
Accrued Interest Payable	60,989
Accrued Salaries and Benefits	78,707
Unearned Revenue - Fees	93,833
Accrued Compensated Absences	83,269
Bonds Payable - Current	1,045,000
Loans Payable - Current	695,615
	2,300,831

#### Noncurrent Liabilities

Bonds Payable	14,760,000
Loans Payable	2,371,800
Bond Premium	140,837
	17,272,637

#### TOTAL LIABILITIES

19,573,468

### DEFERRED INFLOWS OF RESOURCES

Deferred Property taxes	2,783,740
	2,783,740

### NET POSITION

Net Investment in Capital Assets	18,313,872
Restricted:	
Debt Service	168,508
TABOR Emergency Reserve	80,475
Conservation Trust/Lottery	89,011
Unreserved	6,689,050
	6,867,034
<b>TOTAL NET POSITION</b>	<b>\$ 25,340,916</b>

The accompanying notes are an integral part of the financial statements.

# ESTES VALLEY RECREATION AND PARK DISTRICT

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION For the Year Ended December 31, 2022

OPERATING REVENUES	
Fees and Charges for Services	\$ 4,831,295
Miscellaneous	10,219
TOTAL OPERATING REVENUES	4,841,514
OPERATING EXPENSES	
General and Administrative	786,932
Community Center	1,639,534
Golf Courses and Pro Shops	1,445,154
Marina	528,974
Parks	198,375
Campgrounds	605,309
Depreciation	1,501,907
TOTAL OPERATING EXPENSES	6,706,185
OPERATING LOSS	(1,864,671)
NON-OPERATING REVENUES (EXPENSES)	
Taxes	2,937,011
Conservation Trust/Lottery	73,067
Intergovernmental Revenues	1,182,431
Investment Income	131,268
Interest Expense	(415,626)
Gain (Loss) on Disposal of Capital Assets	(10,268)
TOTAL NON-OPERATING REVENUES	3,897,883
CHANGE IN NET POSITION	2,033,212
NET POSITION, Beginning	23,307,704
NET POSITION, Ending	\$ 25,340,916

The accompanying notes are an integral part of the financial statements.

# ESTES VALLEY RECREATION AND PARK DISTRICT

## STATEMENT OF CASH FLOWS For the Year Ended December 31, 2022 Increase (Decrease) in Cash and Cash Equivalents

	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Customers	\$ 4,842,645
Cash Received from Others	10,219
Cash Paid to Suppliers	(2,754,961)
Cash Paid to Employees	(2,337,126)
Net Cash Provided (Used) by Operating Activities	(239,223)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Intergovernmental Receipts	1,255,498
Taxes Received	2,937,011
Net Cash Provided by Non-Capital Financing Activities	4,192,509
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital Asset Acquisitions	(3,602,181)
Loan Proceeds	2,425,000
Bond and Loan Principal Payments	(1,678,550)
Interest Paid on Bonds and Loans	(442,106)
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,297,837)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	131,268
Net Cash Provided by Investing Activities	131,268
Net Increase (Decrease) in Cash and Cash Equivalents	786,717
CASH AND CASH EQUIVALENTS, Beginning	6,264,158
CASH AND CASH EQUIVALENTS, Ending	\$ 7,050,875
SUMMARY OF CASH AND INVESTMENTS	
Cash and Investments	\$ 4,687,497
Restricted Cash and Investments	2,363,378
Total Cash and Investments	\$ 7,050,875
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating Income (Loss)	\$ (1,864,671)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Depreciation	1,501,907
Changes in Assets and Liabilities	
Accounts Receivable	8,441
Inventory	(31,058)
Prepaid Expenses	(5,595)
Accounts Payable	133,553
Unearned Revenue	2,909
Accrued Payroll Liabilities	15,291
Total Adjustments	1,625,448
Net Cash Provided (Used) by Operating Activities	\$ (239,223)

The accompanying notes are an integral part of the financial statements.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

The Estes Valley Recreation and Park District (the "District"), a quasi-municipal corporation, operates pursuant to the provisions of the Colorado Revised Statutes of the Colorado Special District Act. The District is governed by a five-member Board of Directors. The District was organized in 1955 under provisions of Colorado statutes to provide recreational programs and facilities, including golf courses, a marina, campgrounds, trails and an aquatic center for the residents of and visitors to Estes Valley and the surrounding area. The District was originally created under the name of Rocky Mountain Metropolitan Recreation District and in 1985 changed its name to the current name, Estes Valley Recreation and Park District.

The accounting policies of the District conform to generally accepted accounting principles as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District adopted GASB Statement No. 87 *Leases* for the year ended December 31, 2022. Adoption of this statement revised and established new reporting requirements for leases reported in the financial statements. As a result, the District changed the descriptions for previously reported capital leases to a new description called loans. A summary of the District's more significant accounting policies follows.

**Reporting Entity**

The definition of the reporting entity is based primarily on financial accountability. The District is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if the District officials appoint a voting majority of the organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the District. The District may also be financially accountable for organizations that are fiscally dependent upon it.

In 2018, the District established the Estes Valley Recreation and Park Foundation (the "Foundation"). The Foundation is a 501(c)(3) nonprofit organization created to provide support for youth sports programs, financial assistance to low-income residents and improved park facilities. The District's accountability for the Foundation does not extend beyond making appointments to the Board of Directors. Members of the District's Board of Directors may serve on the Foundation Board, but do not serve in a controlling capacity. The Foundation is considered a related organization. The District received donations in the amount of \$4,980 from the Foundation during 2022.

Based on the application of the criteria, the District does not include additional organizations in its report entity, nor is it a component unit of any other governmental entity.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Fund Accounting**

The District uses a proprietary fund to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions and activities.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The District uses a proprietary fund-type, an enterprise fund, to account for its activities of providing recreation and park services to District residents and visitors. The enterprise fund uses the economic resources measurement focus and the accrual basis of accounting for reporting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

The activities of the fund are accounted for with a separate set of self-balancing accounts that comprise the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues and expenses. The fund distinguishes operating revenues and expenses from non-operating revenues and expenses, and capital contributions. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses or capital contributions.

When both restricted and unrestricted resources are available for use, it is the District's practice to use restricted resources first, then unrestricted as they are needed.

**Assets, Liabilities and Net Position**

*Cash Equivalents and Investments* – Cash equivalents include cash deposits and highly liquid investments with original maturities of three months or less when purchased. Investments are reported at fair value or the net asset value method.

*Receivables* – Accounts receivable are reported at their gross value, and where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

*Prepaid Expenses* – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Assets, Liabilities and Net Position** (Continued)

*Inventory* – Inventory consists of supplies and items held for resale. Inventory held at the golf courses is valued on an average cost basis and the remainder of the District’s inventory is valued on the First-in, First-out basis.

*Capital Assets* – Capital assets, which include water rights, easements, land, buildings and related improvements, vehicles and equipment, are reported in the financial statements net of accumulated depreciation. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives.

Buildings and Improvements	5 – 50 years
Vehicles	5 – 15 years
Equipment	5 – 20 years

*Deferred Outflows/Inflows of Resources* – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement classification represents a consumption of net position that applies to a future period(s) and therefore will not be recognized as an outflow of resources (expense/expenditures) until then. The District has an item related to debt refunding costs that is reported as deferred outflows of resources at December 31, 2022.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement classification represents an acquisition of net position that applies to a future period(s) and therefore will not be recognized as an inflow of resources (revenue) until then. The District has an item related to unavailable revenue – property taxes that is reported as deferred inflows of resources at December 31, 2022.

*Unearned Revenue* – Unearned revenue arises when resources are received by the District before it has legal claim to them. For example, prepaid membership fees and program registration fees received in the current year, are for memberships that extend into following year and programs that will occur in the following year.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position (Continued)**

*Compensated Absences* – Full-time employees of the District are allowed to accumulate unused vacation and sick time. Vacation accumulates up to 35 days based on years of service. Employees will be paid for all accrued vacation time upon separation of employment. Employees are allowed to accumulate up to 60 days of sick leave. Upon termination of employment, employees are not paid for accumulated sick leave, unless they have completed 20 years of continuous service, for which they will be paid 50% of their accumulated sick leave (maximum of 240 hours) at their current pay rate.

*Long-Term Debt* - Long-term debt and other long-term obligations are reported at face value, net of unamortized debt premiums and discounts, as liabilities in the financial statements. Debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method.

*Net Position* – Net position results from the accumulation of net earnings from operating and non-operating income and expenses and are classified in the financial statements as follows:

- Net Investment in Capital Assets – This classification is intended to report the portion of net position which is associated with non-liquid capital assets, reduced by the long-term debt issued to acquire, construct, or improve those related capital assets.
- Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – This classification includes the residual net position that does not meet the classification of “net investment in capital assets” or “restricted.”

**Property Taxes**

Property taxes attach as an enforceable lien on property on January 1, are levied the following December, and are collected in the subsequent calendar year. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurers’ Offices collect property taxes and remit to the District on a monthly basis. Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred inflow of resources are reported at December 31.



ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Subsequent Events**

The District has evaluated events subsequent to the year ended December 31, 2022 through May 1, 2023, the date of these financial statements were issued, and has incorporated any required recognition into these financial statements.

**NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgets and Budgetary Accounting**

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- The budget is legally adopted by the District. The budget is adopted on a non-GAAP budgetary basis. Capital outlay and long-term debt principal payments are budgeted as expenditures, and depreciation, and amortization of debt premium/discounts, and costs of debt refunding are not budgeted.
- Prior to October 15, management submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following January 1. The Board of Directors reviews the budget at a special October meeting to obtain taxpayer comments.
- The operating budget includes proposed expenditures and the means of financing them.
- Prior to December 15, the budget is legally enacted through passage of a resolution.
- Management is authorized to transfer budgeted amounts between departments within the fund. However, any revisions that alter the total expenditures of the fund must be approved by the Board of Directors.
- All appropriations lapse at year end. Colorado governments may not exceed budgeted appropriations at the fund level.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 3: CASH AND INVESTMENTS**

A summary of cash and investments at December 31, 2022, follows:

Petty Cash	\$ 1,200
Cash Deposits	1,147,687
Investments	<u>5,901,988</u>
Total	<u>\$ 7,050,875</u>

Cash and Investments are reported in the financial statements as follows:

Cash and Investments	\$ 4,687,497
Restricted Cash and Investments	<u>2,363,378</u>
Total	<u>\$ 7,050,875</u>

**Deposits**

The Colorado Public Deposit Protection Act (PDPA) requires that all local government entities deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of Federal Deposit Insurance Corporation (FDIC) levels must be collateralized by eligible collateral as determined by the PDPA. The FDIC insures depositors up to \$250,000 for each financial institution. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2022, the District had bank deposits totaling \$1,176,794, \$654,349 of which were insured by FDIC and \$522,445 were collateralized with securities held by the financial institution's agents, but not in their name.

**Investments**

The District has not adopted a formal investment policy; however, the District follows Colorado Revised Statutes regarding investments. The District generally limits its concentration of investments to Local Government Investment Pools, which are believed to have a minimal credit risk; minimal interest rate risk and no foreign currency risk. Additionally, the District is not subject to concentration risk disclosure requirements or subject to investment custodial credit risk for investments that are in the possession of another party.

*Interest Rate Risk* - State statutes generally limit investments to an original maturity of five years unless the governing board authorizes the investment for a period in excess of five years. The District does not have a policy for managing credit risk or interest rate risk.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 3: CASH AND INVESTMENTS (Continued)**

**Investments (Continued)**

State statutes specify investment instruments meeting defined rating, maturity and concentration risk criteria in which local governments may invest which include the following:

- Obligations of the United States and certain U.S. agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Banker’s acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

At December 31, 2022, the District had the following investments:

	<u>Maturity</u>	<u>2022</u>
Colorado Liquid Government Asset Trust (COLOTRUST)	Weighted Average under 60 days	\$ 5,629,731
Colorado Surplus Asset Fund Trust (CSAFE)	Weighted Average under 60 days	<u>272,257</u>
Total		<u><b>\$ 5,901,988</b></u>

COLOTRUST

The District invested in the Colorado Local Government Liquid Asset Trust (COLOTRUST) (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS +. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rates commercial paper and any security allowed under CRS 24-75-601. A designated custodial bank serves as custodian for the Trust’s investment portfolios and provides services as the depository in connection with direct investments and withdrawals. The custodian’s internal records segregate investments owned by the Trust. COLOTRUST is rated AAAM by Standard & Poor’s. COLOTRUST records its investments at fair value and the District records its investment in COLOTRUST using the net asset value method. There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 3: CASH AND INVESTMENTS (Continued)**

**Investments (Continued)**

CSAFE

The District invested in the Colorado Surplus Asset Fund (CSAFE), an investment vehicle established by state statutes for local government entities to pool surplus assets. The State Securities Commissioner administers and enforces all State statutes governing CSAFE. CSAFE is similar to a money market fund, with each share valued at \$1.00. CSAFE may invest in U.S. Treasury securities, repurchase agreements collateralized by U.S. Treasury securities, certain money market funds, and highest rated commercial paper. A designated custodial bank serves as custodian for CSAFE's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for CSAFE'S investment portfolio and provides services as a depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by CSAFE. CSAFE is rated AAAM by Standard & Poor's. CSAFE records its investments at net asset value and the District records its investment in CSAFE using the net asset value method. There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

**Restricted Cash and Investments**

Restricted cash and investments consist of amounts restricted for several purposes, including:

- debt service reserves as required by the District's bonds,
- unspent conservation trust/lottery funds,
- unspent proceeds from the issuance of the loan for the golf course irrigation improvements project, and
- funds received from the Town of Estes Park in relation to the 2014 voter approved Ballot Issue 1A authorizing the Town's collection and distribution of a portion of the Town's sales tax for the construction and equipping of the Community Center. These funds are held in a separate COLOTRUST account until used for the allowed purposes, including use in repaying the Bank of Colorado loan issued to construct the Community Center.

The remainder of this page is intentionally left blank.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2022, is summarized below:

	Balances 12/31/2021	Additions	Deletions	Balances 12/31/2022
Capital Assets, not being depreciated				
Land	\$ 2,115,572	\$ -	\$ -	\$ 2,115,572
Water Rights	118,435	-	-	118,435
Easements	4,794	-	-	4,794
Construction in Progress	113,842	2,618,468	22,650	2,709,660
	<u>2,352,643</u>	<u>2,618,468</u>	<u>22,650</u>	<u>4,948,461</u>
Capital Assets, being depreciated				
Buildings and Improvements	38,486,043	630,265	56,074	39,060,234
Vehicles	317,248	-	-	317,248
Equipment	2,893,914	376,098	106,539	3,163,473
Total Capital Assets, being depreciated	<u>41,697,205</u>	<u>1,006,363</u>	<u>162,613</u>	<u>42,540,955</u>
Less accumulated depreciation				
Buildings and Improvements	(6,682,940)	(1,127,673)	(46,056)	(7,764,557)
Vehicles	(240,948)	(27,669)	-	(268,617)
Equipment	(1,967,509)	(346,565)	(106,539)	(2,207,535)
Total accumulated depreciation	<u>(8,891,397)</u>	<u>(1,501,907)</u>	<u>(152,595)</u>	<u>(10,240,709)</u>
Total Capital Assets, being depreciated, net	<u>32,805,808</u>	<u>(495,544)</u>	<u>10,018</u>	<u>32,300,246</u>
Total Capital Assets, net	<u><b>\$ 35,158,451</b></u>	<u><b>\$ 2,122,924</b></u>	<u><b>\$ 32,668</b></u>	<u><b>\$ 37,248,707</b></u>

The remainder of this page is intentionally left blank.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

**NOTE 5: LONG-TERM DEBT**

Following is a summary of long-term debt transactions for the year ended December 31, 2022:

	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022	Due Within One Year
2016 General Obligation Bonds	\$ 2,585,000	\$ -	\$ 830,000	\$ 1,755,000	\$ 860,000
2021 General Obligation Refunding Bonds	14,260,000	-	210,000	14,050,000	185,000
Community Center Loan	1,058,838	-	521,169	537,669	537,668
Golf Course Irrigation Loan	-	2,425,000	44,970	2,380,030	91,933
Equipment Loan	222,127	-	72,411	149,716	66,014
	<u>\$ 18,125,965</u>	<u>\$ 2,425,000</u>	<u>\$ 1,678,550</u>	<u>\$ 18,872,415</u>	<u>\$ 1,740,615</u>
Bond Premium - 2016 GO Bonds	211,465	-	70,628	140,837	-
Total	<u>\$ 18,337,430</u>	<u>\$ 2,425,000</u>	<u>\$ 1,749,178</u>	<u>\$ 19,013,252</u>	<u>\$ 1,740,615</u>

**Series 2016 General Obligation Bonds**

On February 9, 2016, the District issued Series 2016 General Obligation Bonds (the "2016 Bonds") in the amount of \$10,830,000 for the purpose of financing the construction and operation of the Community Center. In addition, on December 15, 2015, the District issued Series 2015 General Obligation Bonds (the "2015 Bonds") in the amount of \$9,000,000 for the purpose of financing the construction and operation of the Community Center. These two bond issues were approved by the District voters through the November 3, 2015 Ballot Issues 4C and 4D in the total amount of \$19,830,000 for the construction and operation of the Community Center. The 2016 Bonds were sold at a premium of \$1,770,003, with principal payments due annually on December 1, and interest payments due semi-annually on June 1 and December 1 through December 1, 2028. Interest accrues at rates ranging from 3% to 5%. On December 30, 2021, the remaining balance of the 2015 Bonds and a portion of the remaining balance of the 2016 Bonds (principal maturing 2025 through 2028) were refunded through the issuance of the Series 2021 General Obligation Refunding Bonds (see below).

**Series 2021 General Obligation Refunding Bonds**

On December 30, 2021, the District issued Federally Taxable Series 2021 General Obligation Refunding Bonds in the amount of \$14,260,000 to refund the District's Series 2015 and a portion of Series 2016 General Obligation Bonds. Principal payments are due annually on December 1 and interest payments were due semi-annually on June 1 and December 1 through December 1, 2035. Interest accrues at rates ranging from 0.60% to 2.62% per annum.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 5: LONG-TERM DEBT (Continued)**

Annual debt service requirements for the District's outstanding bonds at December 31, 2022 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	1,045,000	365,944	1,410,944
2024	1,080,000	330,064	1,410,064
2025	1,125,000	283,187	1,408,187
2026	1,140,000	267,999	1,407,999
2027	1,160,000	250,329	1,410,329
2028-2032	6,190,000	913,282	7,103,282
2033-2035	4,065,000	209,226	4,274,226
	<u>\$ 15,805,000</u>	<u>\$ 2,620,031</u>	<u>\$ 18,425,031</u>

**Defeased Debt**

Proceeds from the General Obligation Refunding Bonds, Series 2021 in the amount of \$14,036,566 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments of the General Obligation Bonds, Series 2015 and a portion of the future debt service payment of the General Obligation Bonds, Series 2016. The defeased bonds are scheduled to be called on December 1, 2024. Although the advance refunding resulted in the recognition of an accounting loss of \$84,461, the District obtained an economic gain(difference between the present values of the old and new debt services payments) of \$837,793, and a decrease in the aggregate debt service by \$951,519. As of December 31, 2022, the balance of the defeased debt totaled \$14,050,000. As a result, the refunded bonds were considered to be defeased and the liability was removed from the District's financial statements.

**Community Center Loan**

On January 17, 2017, the District entered into an agreement with the Bank of Colorado in the amount of \$3,000,000 for the purpose of financing the acquisition of land and the construction of the Community Center. Principal and interest payments of \$136,837 are due quarterly commencing on March 1, 2018 through December 1, 2023, with interest accruing at a rate of 2.99% per annum.

**Golf Course Irrigation Loan**

On February 1, 2022, the District entered into an agreement with the Bank of the San Juans to borrow \$2,425,000 for the purpose of financing the installation of an irrigation system at the Estes Park Golf Course. Principal and interest payments of \$80,618 are due semi-annually February 1 and August 1, through February 1, 2042. Interest accrues at a rate of 2.94% per annum.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 5: LONG-TERM DEBT (Continued)**

**Equipment Loan**

On March 19, 2021, the District entered into a loan agreement in the amount of \$263,245, for the purchase of golf course and campground equipment. Principal and interest payments of \$16,900 are due quarterly on March 19, June 19, September 19, and December 19, through March 19, 2025. Interest accrues at a rate of 1.27% per annum.

Annual debt service requirements for the District's outstanding loans at December 31, 2022 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	695,615	81,089	776,704
2024	161,512	67,325	228,837
2025	114,306	63,829	178,135
2026	100,345	60,890	161,235
2027	103,317	57,918	161,235
2028-2032	564,337	241,838	806,175
2033-2037	653,002	153,173	806,175
2038-2042	674,981	50,576	725,557
	<u>\$ 3,067,415</u>	<u>\$ 776,638</u>	<u>\$ 3,844,053</u>

**NOTE 6: DEFERRED COMPENSATION PLAN**

The District provides a 457 deferred compensation plan for employees administered by Mission Square Retirement. Full-time employees are eligible to participate in a deferred compensation program. The District matches eligible employee's contributions up to 4% of the employee's eligible salary. For the year ended December 31, 2022, the District contributed \$41,823 in matching contributions and participating employees contributed \$73,832.

**NOTE 7: OPERATING AGREEMENTS**

**Bureau of Reclamation**

The District has a Management Agreement with the Bureau of Reclamation (the "Bureau") which allows the District to administer Bureau owned property on which the Mary's Lake and East Portal Campgrounds, and Day Use areas, Wapiti Meadows (day-use area), the Lake Estes Marina, a portion of Stanley Park bordering Lake Estes, and the Lake Estes Golf Course are located. In March, 2007, the District



ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 7: OPERATING AGREEMENTS (Continued)**

**Bureau of Reclamation (Continued)**

and the Bureau renewed the Management Agreement for an additional period of 25 years, with an option for an additional term of 25 years if both parties agree. There are no payments required by the District to the Bureau for this agreement.

**Community Center Facility Use and Development Agreement**

On November 30, 2016, the District entered into three (3) agreements with Estes Park School District No. R-3 (the "School District"). The School District agreed to convey 6.49 acres of land to the District for the purpose of building the Community Center, including an aquatics center. Included in the conveyance are the Restrictive Covenant and Facility Use and Development Agreement. The property is subject to the Covenant that it will be used as a public recreation and community center containing a competitive swimming and diving pool and that the School District has priority use of the facilities. The Facility Use and Development Agreement provides for School use of the competitive swimming and diving pool (Priority Use Facilities) and other portions of the Community Center gym, weight and locker rooms, meeting and performance space, and golf simulator (Scheduled Use Facilities) at no cost for a period of 40 years. In accordance with the agreement, the District collects all revenue from the operation of the Aquatic Center and is responsible for cost and expense related with operations.

**Intergovernmental Agreement ("IGA") with Town of Estes Park ("the Town") Regarding the Estes Valley Community Center**

On April 1, 2014 the electors of the Town passed ballot Issue 1A which provided for the collection and distribution by the Town of a portion of the Town's sales tax for the construction of a community center including facilities for the Senior Center. Following the District's successful November 2015 election for funding and operation of the Estes Valley Community Center, and required progress toward center construction, the District and Town negotiated an IGA for transfer of the 1A funds to the project. The IGA transfers responsibility for delivery of senior programming, excluding meals programs, from the Town to the District. The agreement also specifies minimum requirements for facility design as it relates to senior programming, and for the method and timing of transferring monthly 1A sales tax collections from the Town to the District.

**Golf Course Lease**

In January 1990, the District entered into an operating agreement with the Town wherein the Town made capital improvements to the existing eighteen-hole golf course and the District leased the course from the Town. The lease was renewed for two years in 2011 and automatically renews every other January for two year periods. Under the terms of the agreement, the District is entitled to all revenues

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 7: OPERATING AGREEMENTS (Continued)**

**Golf Course Lease (Continued)**

generated from the golf course operations. In return, the District is responsible for operational expenses of the facility. There are no payments required by the District to the Town for this agreement. The Town entered into a lease-purchase agreement with First Security Finance, Inc., using the Estes Park Golf Course property as collateral. The purpose of the lease is to fund construction of a parking structure. As the parking structure is constructed on federal property of the Bureau, the Town could not use the structure itself as security for the lease agreement. First Security Finance has been named as additional insured for the District's property and liability coverage for this property.

**NOTE 8: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, property and casualty, errors and omissions, injuries to employees and health claims. Risks of loss from property and liability coverage and injuries to employees are covered by the District's participation in the Colorado Special District's property and liability pool, along with participation in the worker's compensation pool. The Colorado Special Districts Pool is a separate and independent governmental public entity risk pool formed through intergovernmental agreement by member special districts to provide defined liability and property coverage. The aggregate limit of losses paid by the pool for property claims is limited to \$1,000,000, with commercial company reinsurance covering any losses in excess of that amount up to \$3,000,000. All other risks of loss are handled by the purchase of commercial insurance. Settled claims from the liability pool and commercial policies have not exceeded the insurance coverage in any of the past three years.

**NOTE 9: COMMITMENTS AND CONTINGENCIES**

**Tabor Amendment**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20 (the "Amendment"), which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local government. The Amendment is complex and subject to judicial interpretation.

In November 1999, voters within the District approved the lift restrictions related to fee collection for the District effective, January 1, 2000.

ESTES VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 9: COMMITMENTS AND CONTINGENCIES** (Continued)

**Tabor Amendment** (Continued)

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving less than 10% of annual revenue in grants from all state and local governments combined, are excluded from the provisions of TABOR. The District has made certain interpretations of the Amendment's language in order to determine compliance.

The District's management believes a significant portion of its operations qualifies for the "enterprise" exclusion allowed by the Amendment and the November 1999 ballot question. The District believes it is in compliance with the requirements of the Amendment.

The District separates TABOR enterprise revenues from other revenues. The District has established an emergency reserve, representing 3% of qualifying fiscal year spending, as required by the Amendment. At December 31, 2022, the emergency reserve of \$80,475 was reported as a restriction of net position in the financial statements.

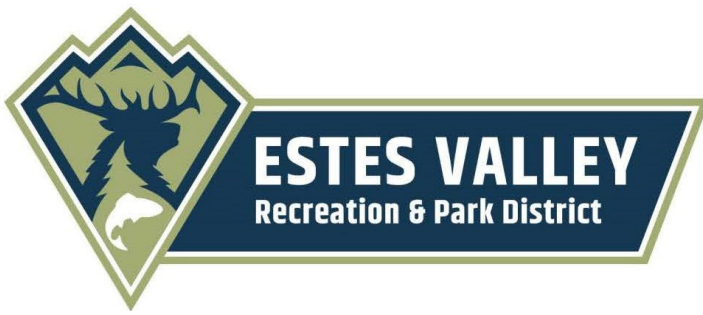
## **SUPPLEMENTARY INFORMATION**

## ESTES VALLEY RECREATION AND PARK DISTRICT

### BUDGETARY COMPARISON SCHEDULE - (Non-GAAP BASIS) WITH RECONCILIATION TO GAAP BASIS For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 2,950,161	\$ 2,950,161	\$ 2,937,011	\$ (13,150)
Intergovernmental Revenues	860,475	1,121,266	1,182,431	61,165
Fees and Charges for Services				
Community Center	968,355	1,021,536	1,027,800	6,264
Golf Courses and Pro Shops	1,937,820	2,087,613	2,080,841	(6,772)
Marina	809,400	809,400	638,462	(170,938)
Parks	19,300	22,450	23,297	847
Campgrounds	1,222,260	1,192,482	1,060,895	(131,587)
Conservation Trust/Lottery	60,000	69,550	73,067	3,517
Investment Income	10,325	118,065	131,268	13,203
Loan Issuance Proceeds	-	2,425,000	2,425,000	-
Transfer (to)/from Reserves	604,199	(6,873)	-	6,873
Miscellaneous	3,000	59,645	10,219	(49,426)
<b>TOTAL REVENUES</b>	<b>9,445,295</b>	<b>11,870,295</b>	<b>11,590,291</b>	<b>(280,004)</b>
<b>EXPENDITURES</b>				
General and Administrative	792,074	780,547	786,932	(6,385)
Community Center	1,598,662	1,660,140	1,639,534	20,606
Golf Courses and Pro Shop	1,426,483	1,479,419	1,445,154	34,265
Marina	619,404	550,004	528,974	21,030
Parks	200,279	189,433	198,375	(8,942)
Campgrounds	684,060	633,499	605,309	28,190
Capital Outlay	1,683,000	4,048,276	3,602,181	446,095
Principal Payments	1,618,075	1,678,550	1,678,550	-
Interest and Fiscal Charges	450,805	485,398	442,106	43,292
Reserves and Contingencies	118,379	110,955	-	110,955
<b>TOTAL EXPENDITURES</b>	<b>9,191,221</b>	<b>11,616,221</b>	<b>10,927,115</b>	<b>689,106</b>
<b>NET INCOME, Budget Basis</b>	<b>\$ 254,074</b>	<b>\$ 254,074</b>	<b>663,176</b>	<b>\$ 409,102</b>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Capital Outlay			3,602,181	
Depreciation			(1,501,907)	
Gain (Loss) on Disposal of Capital Assets			(10,268)	
Loan Issuance Proceeds			(2,425,000)	
Principal Payments on Long-term Debt			1,678,550	
Amortization of Bond Premium and Deferred Amount on Refunding			64,593	
Accrued Interest Adjustment			(38,113)	
<b>NET INCOME, GAAP Basis</b>			<b>2,033,212</b>	
<b>NET POSITION, Beginning</b>			<b>23,307,704</b>	
<b>NET POSITION, Ending</b>			<b>\$ 25,340,916</b>	

See the accompanying Independent Auditor's Report.



May 16, 2023

Agenda Item: 6

---

**Agenda Title:** Administrative Reports

**Submitted by:** Tom Carosello, Executive Director  
Pamela Bross, Finance Director  
Kim Slininger, Project Manager

**Background Information:**

Attached are this month's administrative reports

**Attachments:**

Resolution  
 Report  
 Contract

Letter  
 Minutes  
 Map

Other:

**Board Action Needed:**

None



May 16, 2023

Agenda Item: 6A

---

**Agenda Title: EXECUTIVE DIRECTOR'S REPORT**

**Submitted by:** Tom Carosello, Executive Director

**Operational Update – Recent developments include:**

- There are currently no COVID-related operational restrictions in effect and Larimer County's risk/transmission level remains on a downward trend at "low." EVRPD facilities continue to operate according to the following schedules:
  - a. Lake Estes Golf Course – Open for the season seven days per week until mid-September.
  - b. Estes Park Golf Course – Open for the season seven days per week until late October/early November.
  - c. Community Center – Open with no capacity restrictions. Main facility hours are 6 a.m. – 8 p.m. weekdays and 9 a.m. – 6 p.m. Saturdays; hours are noon to 5 p.m. on Sundays. Pools close an hour earlier than the rest of the facility.
  - d. Lake Estes Marina – Open seven days per week until early September, with installation of new canoe/kayak racks and implementation of a new POS system completed.
  - e. Mary's Lake and East Portal campground are closed and scheduled to open at the end of the month.
  
- Media/IT – Monthly stats provided by the Estes Park Trail Gazette's digital marketing division indicate the District's geofencing campaign remains the Gazette's top performing account. Also, digital payments for parking and vehicle/boat registration fees at marina properties are now being accepted. The hope is to eventually eliminate cash payments/handling for these transactions in the near future. The installation of new signage at various fee areas within the District are having the desired effect, especially with respect to the fees collected for issuance of guiding permits (primarily fishing and climbing) on the federal properties we manage; permit applications and fees are currently up 25 percent over last year's year-to-date total. In addition, the community center's POS system (CivicRec) remains heavily utilized for notifying patrons of programming schedules and options, as well as to solicit feedback regarding general District quality/service levels.

**Estes Valley Trails Committee** – The Trails Committee’s next meeting is scheduled for June 6 and will include a review of year-to-date Trail Fund financials and brief updates on community trail projects.

**Senate Bill 2023-303 (SB23-303)** – This bill was passed during the state legislature’s final session of the spring (Monday, May 8), and while it has the potential to provide property-tax relief to constituents, it could also harm some special districts by reducing property-tax revenues for districts which may not qualify for “backfilling” of the resulting losses with state TABOR reserves.

Since the bill involves TABOR stipulations, it will now be presented to voters during this November’s General Election. Some key intentions of the bill are below:

- Reducing the residential assessment rate from 7.15 percent to 6.7 percent in 2023 and 2024 and continuing this reduction for primary residences.
- Incrementally reducing the business property assessment rate from 29 percent to at least 26.9 percent by 2032.
- Reducing the taxable value of residences by \$40,000 in 2023 and 2024 and continuing this reduction for primary residences in future years.
- Capping the growth in district property tax collections excluding school districts at inflation and allowing local governments to override the cap after giving notice to property owners.
- Protecting funding for public education and backfilling revenue to fire districts, water districts, ambulance, and hospital districts in areas of the state that aren’t growing as fast by dedicating a portion of the state TABOR surplus to backfill them.
- Providing seniors who currently receive the Homestead Exemption a larger reduction of \$140,000 and allowing them to continue to receive this reduction if they move.

Pamela and I do not believe (currently) this bill will significantly affect District revenues, but we will work with the assessor’s departments for Larimer County and Boulder County over the coming months to estimate the potential impacts, then update the Board accordingly.

**Capital Projects/Infrastructure** – Renner Sports is tentatively scheduled to install surfacing for the new tennis courts at Stanley Park later this month or in early June. However, surfacing can only occur when temperatures are warm enough overnight to allow for proper curing, which could mean surfacing happens in late June.

We are accepting public feedback on the three conceptual skate park designs through May 19. To date, “Concept B” is the clear favorite, with “Concept C” in second place. Pillar Design Studios will refine the concept which receives the most positive feedback, and I will present the “final” design concept to the Board in June.

The town’s Highway 36/Community Drive roundabout construction project is scheduled to run through June. The underpass at Highway 36 and Community Drive will be closed for all or the majority of the construction effort. This project should not affect programming or events at



Stanley Park/Cherokee Draw – unless construction runs into July – and I will continue to provide updates on a regular basis until its completion.

The Town of Estes Park continues to work on relocating the utility poles at the extension site of the Devil's Gulch/Dry Gulch Trail (near St. Bartholomew's Church). As you may recall, this project was funded with a combination of District, town and private contributions and will allow for the future realignment of the trail extension.

**Estes Valley Recreation and Park Foundation** – The Foundation continues to partner with Crossroads Ministries, the school district Social Services Department, and the community center Guest Services Department to provide 100-percent coverage of the fees for community center memberships to qualifying individuals and/or families. The Foundation also continues to seek candidates to fill additional seats on the Board and is tentatively scheduled to meet in mid-June.

**Bureau of Reclamation Updates** – Pamela and department managers continue to work with the regional office on projects that qualify for and/or have recently been approved for Title 28 (T-28) federal grant funding. Approved projects are a "50/50 match;" further details will be provided when/if we get clearance to move forward with construction.

**Staffing** –Staffing levels across most of the District remain at satisfactory levels, with the exceptions being in the campgrounds maintenance and facility maintenance departments.

**Policy** – Focus areas include community center membership policies, Colorado's non-discrimination laws regarding gender identity, emergency-action planning, "lowering the mod" for workers' compensation claims/incidents and updating FMLA policy.

\*As always, please do not hesitate to contact me at any time via cell phone at (970) 382-1356 or e-mail (tomc@evrpd.com) with questions, comments, and suggestions.



**Agenda Title:** Finance Director's Report  
**Submitted by:** Pamela Bross, Finance Director

**April 2023**

**Operating Revenues and Expenses**

Below is a summary comparison of year-to-date revenues and operating expenses through April 2023 and 2022.

	<b>2023 YTD 4/30/23</b>	<b>2022 YTD 4/30/22</b>	<b>% Change</b>
Community/Rec Center Fees	415,828	339,342	22.5%
Golf Fees	213,470	215,157	-0.8%
Marina Fees	47,230	29,036	62.7%
Campground Fees	544,361	465,591	16.9%
Parks Fees	5,305	3,390	56.5%
<b>Total Fees</b>	<b>1,226,194</b>	<b>1,052,516</b>	<b>16.5%</b>
Operating Expenses	1,814,387	1,598,039	13.5%

**Improvement Fund Balances**

Below is a report of Improvement Fund Balances as of April 30, 2023.

Maintenance Fund	164,322.79
Trails Fund	752,419.79
Conservation Trust Fund (Lottery)	114,220.40
Golf Improvement Fund	288,877.26
Marina Improvement Fund	29,551.29
Campground Improvement Fund	278,930.75
Stanley Park Improvement Fund	13,481.28
Junior Golf Fund	30,123.53



April 18, 2023

Agenda Item: 6.C

**Agenda Title:** Project Manager's Report

**Submitted by:** Kim Slininger, Project Manager

## *EVRPD Project Status Brief*

### Active Projects

Stanley Park Resurfacing

Marina Roadway and Cherokee Draw Resurfacing

ADA Fishing Pier on Lake Estes trail

Proposal for Student Internships, Summer 2023

### Project #1

- Removed broken asphalt measuring approximately 30 feet x 400 feet. Solicited 3 bids for 250 tons of class 6 native road base. The best bid was from High Plains Excavation (formerly Kitchens Excavation) for \$28.50/ton. Material was delivered, graded and rolled by High Plains Excavation. High Plains was given a not to exceed rate for hours to remain under the procurement limit in EVRPD purchasing guidelines. Project completed within estimate on Thursday, April 13.

### Project #2

- Excess Class 6 native road base from Lake Estes Shoreline Stabilization project was delivered and staged across the Marina gravel roadways last fall. Aspen Roads was the successful bidder of three firms approached for quotes. Material was graded, watered, and rolled by Aspen Roads and EVRPD staff. The Marina project was completed on Wednesday, April 12, then equipment was mobilized to Cherokee Draw. Approximately 100 tons of Class 6 road base was also excess from the Lake Estes Shoreline Stabilization project and will be distributed across the gravel roadways. An additional 100 tons will be purchased and delivered by High Plains Excavation starting Monday April 17. Expected completion is Friday, April 21 weather permitting.

### Project #3

- The ADA Fishing pier was deconstructed last fall to reveal the need to re-join the entire pier and support the sinking timber superstructure. Four adjustable house jacks capable

of carrying 8,000 lbs. were positioned under the timber beams to level the structure. New composite decking was purchased from Estes Park Lumber to complete the project. Expected completion is end of April 2023.

## Project #4

- Project framework has been developed to employ 3 high school interns through the summer of 2023 to start the High Elevation Permaculture Community Program. The initial phase of the program would hire students to compost elk waste from the golf courses, collecting spent grain from local breweries and grass clippings also from the golf courses. Initial progress has already been made to collect the spent grains and the elk waste. The program needs an additional \$30,000 to complete the hiring and continue the program that is planned to include repurposing un-used portions of the 18-hole golf course into a permaculture development. The student lead program is also intended to incorporate the Triple Bottom Line business model also known as PPP.

Letters of support have been obtained from the Estes Park School Superintendent and the Community Garden. These letters were used in support of a grant submission to Kubota USA for \$100,000. The grant selections will be announced in July 2023. Additional grants are expected to be sought if this proposal is approved by the Board.

This program is intended to reach out to students and involve the interns in sustainability, permaculture design, business development and community involvement by ultimately developing a food forest, water quality studies and snow harvesting studies throughout the school and calendar year.



April 16, 2023

Agenda Item: 7.A

---

**Agenda Title: Skate Park Construction Documents Approval (Discussion/Action)**

**Submitted by:** Tom Carosello, Executive Director

**Background Information:**

Based on feedback over the past month regarding the three conceptual designs for the new skate park – which resulted in “Concept B” being the preferred plan – Pillar Design Studios has produced a “final” design which incorporates the most-preferred element from “Concept C” into Concept B.

Brad Siedlecki of Pillar Design indicated last week he is available to begin construction documents, pending Board approval of the final concept/budget estimate. This year’s budget carried \$75,000 for the skate park design, and the remaining available balance after conceptual design, a site survey and geotechnical testing is approximately \$50,000. Construction documents are tabbed at approximately \$40,000 in the attached budget, meaning there is enough in this year’s budget to complete this task.

If approved, it is likely the creation of construction documents would be completed in time for a GOCO grant application to be submitted this year. Completion of the documents would also strengthen the application.

**Attachments:** Refined, “final” skate park concept and budget estimate.

**Staff Recommendation:**

To expedite the design process and maintain continuity with the same design firm, staff recommends authorizing Pillar Design Studios, LLC to move forward with construction documents.

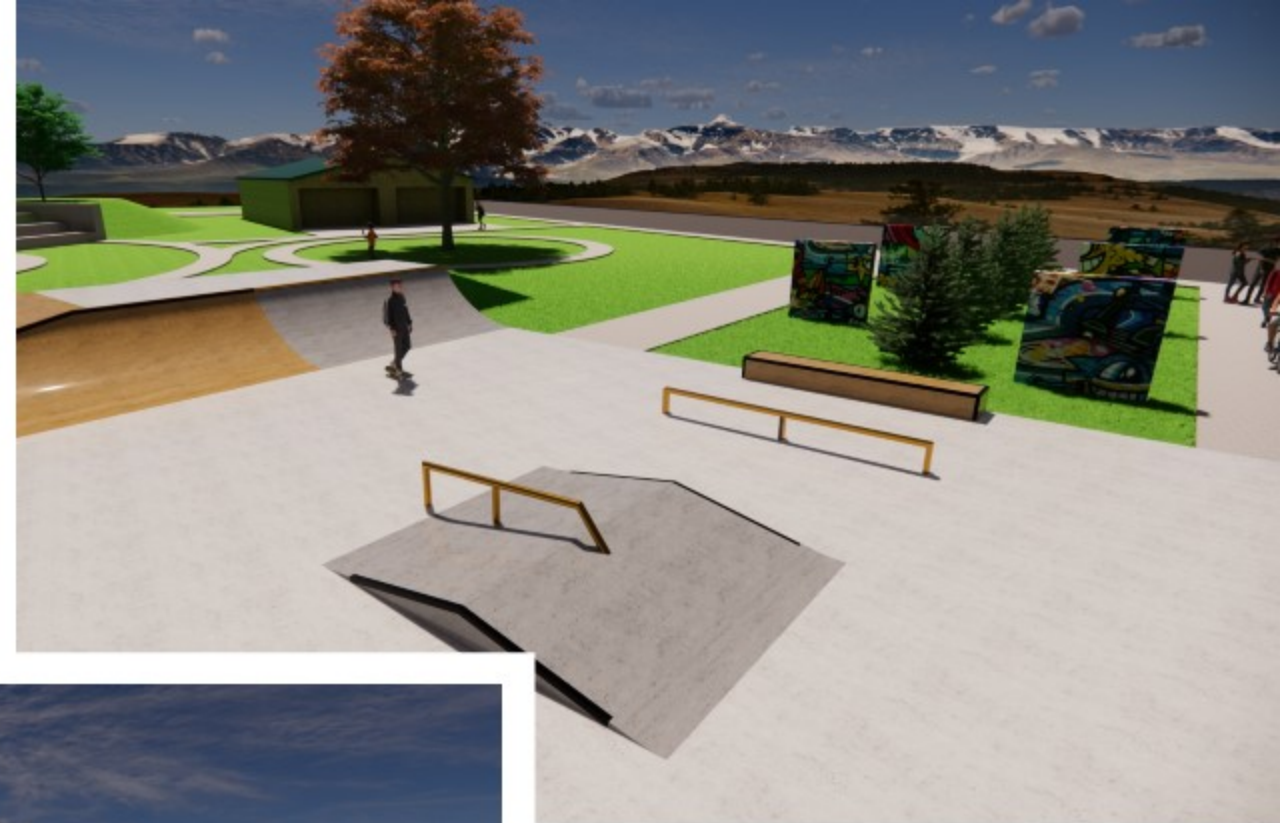
**Board Action Needed:**

A motion to (**approve**, deny or table) authorizing Pillar Design Studios, LLC to move forward with construction documents for the final skate park design concept.



Estes Park Skatepark





Estes Park Skatepark







**Estes Park Skatepark**

**Probable Construction Costs 90% 5/10/23**

<b>PAY ITEM</b>	<b>DESCRIPTION</b>	<b>QUANTITY</b>	<b>UNIT</b>	<b>UNIT PRICE</b>	<b>TOTAL AMOUNT</b>
<b>02050 – Demolition</b>					
1	Clearing & Grubbing	300	cy	\$ 35.00	\$ <b>10,500.00</b>
<b>02200 – Earthwork</b>					
2	Engineered Fill - includes hauling, placement and compaction	1,000	cy	\$ 50.00	\$ <b>50,000.00</b>
<b>03300 - Concrete Pigment</b>					
3	Dark Gray - 1.0 lb. [0.45kg] of Davis Colors 8084 per bag	90	cy	\$ 200.00	\$ <b>18,000.00</b>
4	Dune - 0.5 lb. [0.23kg] of Davis Colors 6058 per bag	60	cy	\$ 100.00	\$ <b>6,000.00</b>
<b>03310 – Cast-In-Place Concrete</b>					
5	Top Deck - 5" [12.70cm] rebar reinforced concrete over a.b.	6,650	sf	\$ 12.00	\$ <b>79,800.00</b>
6	Ledge - rebar reinforced concrete, varying heights	962	cf	\$ 75.00	\$ <b>72,150.00</b>
7	Stairs - rebar reinforced concrete	47	sf	\$ 55.00	\$ <b>2,585.00</b>
8	Turndown Wall - rebar reinforced concrete, varying heights	157	lf	\$ 85.00	\$ <b>13,345.00</b>
<b>03370 – Shotcrete</b>					
9	Banks - 6" [15.24cm] rebar reinforced shotcrete over a.b.	1,950	sf	\$ 30.00	\$ <b>58,500.00</b>
10	Bowls - 6" [15.24cm] rebar reinforced shotcrete over a.b.	3,021	sf	\$ 30.00	\$ <b>90,630.00</b>
<b>05510 – Steel Coping</b>					
11	2" [6.03cm] Round Pipe	150	lf	\$ 55.00	\$ <b>8,250.00</b>
12	2" [5.08cm] x 2" [5.08cm] Square Tube	400	lf	\$ 55.00	\$ <b>22,000.00</b>
13	Angle Iron - 4" [10.16cm] x 1/4" [6.35mm] steel plate	24	lf	\$ 55.00	\$ <b>1,320.00</b>
14	C Channel - 8" [20.32cm] x 1/4" [6.35mm] bent steel plate	48	lf	\$ 60.00	\$ <b>2,880.00</b>
<b>05510 – Steel Rails</b>					
15	2" [6.08cm] x 4" [10.16cm] Rectangular Tube	20	lf	\$ 60.00	\$ <b>1,200.00</b>
16	2" [5.08cm] Round Pipe	100	lf	\$ 60.00	\$ <b>6,000.00</b>
<b>General</b>					
17	Mobilization and General Conditions - 15% of estimate	1	ls	\$ 66,474.00	\$ <b>66,474.00</b>
18	Bid Bond -4% of estimate	1	ls	\$ 17,726.40	\$ <b>17,726.40</b>
19	General Contractor -10% of estimate	1	ls	\$ 43,266.00	\$ <b>43,266.00</b>
20	Pillar -Construction Documentation	1	ls	\$ 39,930.72	\$ <b>39,930.72</b>

**Estes Park Skatepark**

**Probable Construction Costs 90% 5/10/23**

<b>PAY ITEM</b>	<b>DESCRIPTION</b>	<b>QUANTITY</b>	<b>UNIT</b>	<b>UNIT PRICE</b>	<b>TOTAL AMOUNT</b>
21	Construction Contingencies - 10% of estimate	1	ls	\$ 44,316.00	\$ <b>44,316.00</b>
<b>TOTAL ESTIMATE (This estimate does not include prevailing wage rates.)</b>					<b>\$ 654,873.12</b>

#REF!

**NOTES:**

1. This Statement of Probable Construction Costs is for reference only.
2. It is recognized that neither consultant nor client has control over construction costs and therefore, Pillar Design Studios, L.L.C. cannot guarantee accuracy of this Statement of Probable Construction Costs.
3. Bidding parties are required to execute their own quantity calculations and develop their bids accordingly.



May 16, 2023

Agenda Item:

---

**Agenda Title:** High Elevation Community Permaculture Program (Discussion/Action)

**Submitted by:** Kim Slininger, Executive Director

**Background Information:** The 18 hole golf course is idle from November to May in relationship to golfing. Elk inundate the course for the majority of the year. The ideas to utilize the idle time at the course and compost the elk waste was conceived this past winter. Composting and outreach to the local youth was incorporated into the "High Elevation Community Permaculture Program concept. The School District and Community Garden have given letters supporting this pilot program. Two grants (Kubota Hometown USA- \$100,000 & J.M. Kaplan Fund-\$125,000) have been applied for and if successful will continue the program beyond this fall provided the initial funding and program concept get approved this summer. Composting has already begun with great success. These efforts, however, cannot be sustained without additional labor to collect the elk waste, spent grain and grass clippings throughout the summer.

**Attachments:** Abstract Narrative, Proposed Budget, Letters of Support

**Staff Recommendation:**

As there is no money approved in the budget for the project. The program requests \$30,000 in initial funding.

**Board Action Needed:**

The Board of Directors is asked to approve initial funding from reserves.

## High Elevation Community Permaculture Program- Abstract Narrative

The High Elevation Community Permaculture Program intends to extend the operational period throughout the year with the added involvement of students from the local community. The program is designed to engage local youth to participate, through paid internships (with a portion of volunteer community service) to advance permaculture initiatives on unused portions of the golf course throughout the calendar year. A youth lead organization involving a triple bottom line business model (focused on People, Planet, Profit also known as PPP) will be used to develop income opportunities for the involved youth organization. Initial activities will include composting elk waste, water quality studies, snow harvesting, bee keeping, development of a high elevation food forest as well as control of noxious weeds. Training and informational excursions will be planned to visit existing high elevation food forests, bee keeping golf courses, permaculture gardens and organizations utilizing PPP business models.

### GRANT FUNDING EMPHASIS-

**Composting** will include collecting spent grains from local breweries, green food waste from local restaurants, the community garden, elk waste from the golf course(s) and livestock bedding from the local rodeo grounds. Collection and analysis of composting material will be regularly conducted to monitor quality changes and efficacy of progress. Fencing will be installed round the composting facility to prevent wildlife entry. Mature compost will be used for permaculture-Food Forest development and course improvement.

**Water Quality Studies** will be conducted in the five drainages of the 18 hole course to monitor rainwater runoff, irrigation and slope drainage from urbanized areas above the golf course. Regularly collected samples will be sent for testing to local laboratories and local universities for analysis. Logs will be kept for monitoring changes in physical, chemical and biological parameters.

**Snow Harvesting Studies** will involve building natural and constructed snow barriers and regularly surveying snow collection areas to monitor snow water equivalent (SWE), density, snow depth and comparison to undeveloped areas such as ridges and swales existing within the topography. The permaculture development technique of this program will also be used to slow, spread and sink high velocity runoff to mitigate erosion in the five drainages.

**Bee Keeping** will be an initial program to increase pollinator populations in the local area and produce honey for possible income through the PPP business model. Hives will be set in unused portions of the 18 hole golf course and follow examples already in existence at various Colorado golf courses.

**High Elevation Food Forest Development** will be a multi-year program including noxious weed control, planning, research, grow-in/planting, continued maintenance and harvesting. The area of focus will be portions of the 18 hole golf course that do not come into regular play and currently are native ponderosa pine. The identified drainage will be mapped, fenced and developed as a high elevation food forest designed to produce fruit, nuts, berries as well as perennial and annual vegetables for distribution and within the local community. The long-range planning would incorporate this program into the PPP business model with profits advancing the youth participants career goals.

High Elevation Concepts- Youth Advancement

**HEC-YA**

Budget

Initial Investment 2023 Spring-Summer

Personnel	Hourly Rate	Hours per week	Duration	totals	
Student	\$ 15.00	24	12	4320	
Student	\$ 15.00	24	12	4320	
Student	\$ 15.00	24	12	4320	
Manager	\$ 30.00	24	20	14400	
				<b>\$ 22,800.00</b>	
Training, Tools, Educational travel				\$ 7,200.00	
				<b>\$ 30,000.00</b>	

Future Program Expenses	Kubota Grant	JMKaplan Fund	EVRPD	Other
Exclosure fencing- 1000 feet	\$ 4,900.00			
Snow Study Equipment	\$ 2,500.00			
PV Solar System-				\$ 24,000.00
E-Bike Purchases-			\$ 15,000.00	
Solar Greenhouse				\$ 28,000.00
Bees-hives-Terracing	\$ 26,000.00			
Irrigation Installation	\$ 5,000.00			
yearly labor costs	\$ 47,600.00	\$ 47,600.00		
Permaculture Grow-In		\$ 52,400.00		
Training-Travel	\$ 14,000.00			
Marketing-IT Support		\$ 25,000.00		
<b>Totals</b>	<b>\$ 100,000.00</b>	<b>\$ 125,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 52,000.00</b>

To: Kim Slininger, Project Manager  
cc: Tom Carosello, Executive Director  
Estes Valley Recreation and Park District  
[kims@evrpd.com](mailto:kims@evrpd.com)

From: Estes Valley Community Garden (EVCG) Board of Directors  
Claire Hanson, President  
[evcg@evcg.org](mailto:evcg@evcg.org)

Subject: EVRPD proposed golf course food forest project

We are writing in support of your proposed project to develop a high elevation food forest in the native areas of the 18-hole golf course. The proposed emphasis areas that you described, including composting, snow and stormwater harvesting studies, and permaculture education, fit well within our Garden's mission of encouraging increased sustainability in our high-elevation community.

We envision collaborating with EVRPD in two main ways:

- Participation in the composting project by contributing green waste that would otherwise end up in the landfill.
- Providing gardening expertise through mentorship, by both Board and our community gardeners, to EVRPD staff and to students involved in the proposed public-private partnership.

The EVCG Board sees community sustainability, in part, as an emphasis on both using the resources that are native and generated here (e.g. native plants, deer/elk manure, snow as a water source) and also on avoiding the movement of resources out of our mountain valley (e.g. recycling glass locally for use in golf course sand traps, green waste into compost vs. into landfill via the Transfer Station).

We want to continue to be included in your implementation planning, both to work towards EVCG involvement in the composting and mentorship project prongs, and to discuss other areas in which we may be able to collaborate.

It is best to contact the Board at [evcg@evcg.org](mailto:evcg@evcg.org). We look forward to staying in touch as your planning moves forward, and we wish you success in obtaining grant funding for the project.

--

**Estes Valley Community Garden, Inc.**

PO Box 4158, Estes Park CO 80517

*We are a 501(c)3 non-profit organization*

Watch us grow at [www.evcg.org](http://www.evcg.org)

Email us at [evcg@evcg.org](mailto:evcg@evcg.org)

Estes Park High School  
1600 Manford Avenue  
Estes Park, CO 80517



www.estesschools.org  
Tel: 970.586.5321  
Fax: 970.586.1108

Dear USDA UAIP Grant Committee,

I am writing to express my support for the High Elevation Community Permaculture Program. As a science teacher at Estes Park High School, I have seen firsthand the positive impact that student-driven programs like this can have on the local community and our environment.

This program is designed to engage local youth to participate in advancing permaculture initiatives on unused portions of the golf course throughout the calendar year. It will provide paid internships and a portion of volunteer community service to these students, giving them the opportunity to gain valuable skills and experience in sustainable agriculture and business development.

The program's focus on a triple bottom line business model, with its strong emphasis on People, Planet, and Profit, is particularly notable. This model recognizes the interconnectedness of our economic, social, and environmental systems, and seeks to create solutions that benefit all three.

The various initiatives planned under this program, such as composting, water quality studies, snow harvesting, beekeeping, and the development of a high elevation food forest, are all important steps towards a more sustainable future. By involving local businesses and organizations, as well as universities and laboratories for testing and analysis, the program will help to build a strong network of support for these initiatives.

As a science teacher, I believe that it is critical to engage our youth in activities that promote environmental stewardship and sustainable practices. The High Elevation Community Permaculture Program does just that, and I am confident that it will have a positive impact on the lives of those involved, as well as on our local community and beyond.

Thank you for considering this program for grant funding.

Sincerely,

A handwritten signature in black ink, appearing to read "Alexander Harris", with a long horizontal flourish extending to the right.

Alexander Harris  
*Life Sciences Teacher*  
*Estes Park High School*

Estes Park School District R-3

1605 Brodie Avenue  
Estes Park, CO 80517



[www.estesschools.org](http://www.estesschools.org)

Tel: 970.586.2361  
Fax: 970.586.1108

March 23, 2023

To Whom it May Concern:

The Estes Park School District is excited about the abundance of opportunities the High Elevation Community Permaculture Program will create for student learning in our community. Our school district is highly invested in Career and Technical Education (CTE) programming to prepare students to be career, college, and life ready. In the last 4 years, we built a CTE building to teach agriculture, horticulture, welding, auto mechanics, and industrial arts. The participation in the classes offered doubled this year. This opportunity to partner with the Estes Valley Recreation and Park District (EVRPD) will provide students with authentic educational experiences and expand opportunities for them outside of the school day. It allows them to expand on the skills they are learning in the classroom and apply them in real ways. At Estes Park School District, it is our goal that every graduate gain the following competencies: critical thinking and problem solving, communication, collaboration, creativity, global awareness and compassion, perseverance, and physical, social and emotional wellness. We call these the Global Outcomes. We are excited to partner with EVPRD in this program, because students participating in this program will have the opportunity to gain and practice these Global Outcomes.

Our students are learning skills in the classroom, but have little opportunity to apply these skills to real-world situations that extend beyond the classroom. At Estes Park High School students are learning to compost lunch waste from the cafeteria. The elementary and middle school bee clubs keep two hives of bees on the school campus. The sixth grade and high school students perform water testing on fish creek. Our high school students go out to Rocky Mountain National Park to conduct snow studies. In our business and marketing class at the high school, the challenge for students every year is to create a student-owned and operated business. This program will enhance what our teachers and students are already doing and learning in the classroom. This will allow students the opportunity to apply the knowledge and skills they are learning in an authentic way at the 18-hole golf course which is right next door to the school campus.



In addition, this program will provide a food source for our community that is needed. Thirty percent of our families in Estes Park qualify for the free and reduced lunch program. There is a need for fresh and locally grown food to distribute to families in our community. This program will fill that need in addition to all the great learning opportunities it can create.

I emphatically support this program and look forward to partnering with EVPRD in the future. If you have any further questions, please contact me at 970-556-4362.

Sincerely,

A handwritten signature in cursive script, appearing to read "R. Bode".

Ruby J Bode  
Superintendent of Schools  
Estes Park School District R-3  
Ruby\_bode@psdr3.k12.co.us  
970-556-4362



May 16, 2023

Agenda Item: 9.B

---

**Agenda Title:** New District Website Proposal (Discussion/Action)

**Submitted by:** Lisa VonBargen, Marketing and Communications Manager

**Background Information:**

The Estes Valley Recreation and Park District has been utilizing the free state sponsored Drupal platform in its current iteration since March, 2020. After spending a disproportionate amount of time with design and edit for this site, I began to research other options that would serve our purposes better.

**Drawbacks to current site:**

1. The Drupal format means that editing is done without being able to see changes until they are saved.
2. The editing process is not intuitive. This prevents other managers from being able to edit their own pages.
3. The site does not embed well, which means users must click a few additional links to access the CivicRec, Fare Harbor, Reserve America and golf reservation sites.
4. The Google calendar is not functional for us and requires work-arounds to accomplish schedules for various departments.
5. Our current site takes up half my time, when my job description lists web duties as 5% of my hours, and limits it to assisting and approving a web designer's work.

**Benefits to switching to a WordPress based site:**

1. Modern design. If you would like a visual example of the difference between our site and a Wordpress site, visit the Town's website, then click on Trailblazer Broadband.
2. Ease of editing. This would allow me to train managers to update their own information and get rid of the bottleneck in editing that currently exists.
3. Our registration and reservation sites would be in popups, reducing the number of clicks to access.
4. We would be able to have a calendar plugin that serves our purposes better.
5. I would be able to work on adding video to our media mix. This is a project that I have been wanting to pursue, but do not have the time with our current website.

**The top three quotes are summarized below:**

*(All three of these options are compliant with the ADA compatibility requirements going into effect in July.)*

1. **CivicPlus: (the parent company of EVCC's registration system, CivicRec)** This is a template website that is integrated with EVCC's POS. It is the most expensive option with high annual hosting and support fees.

One-time design fees: \$15,921.00

Year 1 annual fees: \$8,535.60

Total year 1: \$24,456.60

Total year 2: \$8,962.38

2. **Your Imprint - Jeremy Parks**

This is a semi-custom Wordpress site based on an existing design.

One-time design and launch fees: \$16,000.00

Hosting would be on a platform of our choice at approximately \$60/year.

Ongoing support would be pay as you go.

3. **RedRocket - Chadd Bryant**

This would be a fully custom Wordpress site with calendar plug-ins, reservation site pop-up integration as well as ongoing monitoring, security and support.

One-time design and launch fees: \$20,000.00 Hosting: \$36/year

Security and monitoring: \$199/month

**Attachments:**

Resolution

Report

Contract

Letter

Minutes

Map

Other:

**Staff Recommendation:** Accept the Red Rocket proposal and move forward with an improved website design; funding for this effort would have to come from reserves this year or be approved for appropriation in the 2024 budget.

**Board Action Needed:**

A motion to (approve, table, or deny) moving forward with a new website platform and designer.



**CivicPlus**

302 South 4th St. Suite 500  
Manhattan, KS 66502  
US

**Quote #:**

Q-39408-1

**Date:**

3/10/2023 11:49 AM

**Expires On:**

4/28/2023

**Client:**

ESTES VALLEY RECREATION AND PARK  
DISTRICT, COLORADO

**Bill To:**

ESTES VALLEY RECREATION AND PARK  
DISTRICT, COLORADO

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Andrew Brackett	x	andrew.brackett@civicplus.com		Net 30

QTY	PRODUCT NAME	DESCRIPTION	PRODUCT TYPE	TOTAL
1.00	AudioEye Managed	AudioEye Managed: (evrpd.com)	Renewable	USD 3,748.50
1.00	Annual - CivicEngage Central	Annual - CivicEngage Central	Renewable	USD 3,467.70
1.00	Hosting & Security Annual Fee - CivicEngage Central	Hosting & Security Annual Fee - CivicEngage Central	Renewable	USD 1,069.20
1.00	SSL Management – CP Provided Only	SSL Management – CP Provided Only 1 per domain (Annually Renews)	Renewable	USD 80.10
1.00	DNS and Domain Hosting Setup (http://URL)	DNS and Domain Hosting Setup (http://evrpd.com)	One-time	USD 79.63
1.00	DNS and Domain Hosting Annual Fee (http://URL)	DNS and Domain Hosting Annual Fee (http://evrpd.com)	Renewable	USD 170.10
1.00	Ultimate Implementation - CivicEngage Central	Ultimate Implementation - CivicEngage Central	One-time	USD 7,372.01
85.00	Content Development - 1 Page - CivicEngage	Content Development - 1 Page - CivicEngage	One-time	USD 1,713.60
6.00	System Training (4h, virtual) - CivicEngage	CivicEngage System Training - Virtual, Up to 4 Hours	One-time	USD 2,268.00
1.00	Agendas & Minutes Migration - PDF - 100 Meetings - CivicEngage	Content Migration : Agendas & Minutes - Per 100 Meetings (Approx. 1 year)	One-time	USD 428.40
1.00	Alignment Virtual Consulting	Up to 2 days virtual consult. Recommended group 8 or less.	One-time	USD 1,512.00

List Price - Year 1 Total	USD 36,019.00
Total Investment - Initial Term	USD 21,909.24
Annual Recurring Services - Year 2	USD 8,962.38

Initial Term & Renewal Date	12 Months
Initial Term Invoice Schedule	100% Due at Start Date

Renewal Procedure	Automatic 1 year renewal term, unless 60 days notice provided prior to renewal date
Renewal Invoice Schedule	Annually on date of signing
Annual Uplift	5% starting in Year 2

This Statement of Work ("SOW") shall be subject to the terms and conditions of the CivicPlus Master Services Agreement and the applicable Solution and Services terms and conditions located at <https://www.civicplus.help/hc/en-us/p/legal-stuff> (collectively, the "Binding Terms"), By signing this SOW, Client expressly agrees to the terms and conditions of the Binding Terms throughout the term of this SOW.

**Acceptance**

The undersigned has read and agrees to the following Binding Terms, which are incorporated into this SOW, and have caused this SOW to be executed as of the date signed by the Customer which will be the Effective Date:

Authorized Client Signature

CivicPlus

By:

By:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Date:

\_\_\_\_\_  
Date:

Organization Legal Name:

\_\_\_\_\_  
Billing Contact:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Billing Phone Number:

\_\_\_\_\_  
Billing Email:

\_\_\_\_\_  
Billing Address:

\_\_\_\_\_  
Mailing Address: (If different from above)

\_\_\_\_\_  
PO Number: (Info needed on Invoice (PO or Job#) if required)



**CivicPlus**

302 South 4th St. Suite 500  
Manhattan, KS 66502  
US

**Quote #:**

Q-39755-1

**Date:**

3/21/2023 1:09 PM

**Expires On:**

5/31/2023

**Client:**

ESTES VALLEY RECREATION AND PARK  
DISTRICT, COLORADO

**Bill To:**

ESTES VALLEY RECREATION AND PARK  
DISTRICT, COLORADO

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Andrew Brackett	x	andrew.brackett@civicplus.com		Net 30

QTY	PRODUCT NAME	DESCRIPTION	PRODUCT TYPE	TOTAL
1.00	AudioEye Managed	AudioEye Managed: (evrpd.com)	Renewable	USD 3,748.50
1.00	Annual - CivicEngage Central	Annual - CivicEngage Central	Renewable	USD 3,467.70
1.00	Hosting & Security Annual Fee - CivicEngage Central	Hosting & Security Annual Fee - CivicEngage Central	Renewable	USD 1,069.20
1.00	SSL Management – CP Provided Only	SSL Management – CP Provided Only 1 per domain (Annually Renews)	Renewable	USD 80.10
1.00	DNS and Domain Hosting Setup (http://URL)	DNS and Domain Hosting Setup (http://evrpd.com)	One-time	USD 94.80
1.00	DNS and Domain Hosting Annual Fee (http://URL)	DNS and Domain Hosting Annual Fee (http://evrpd.com)	Renewable	USD 170.10
1.00	Ultimate Implementation - CivicEngage Central	Ultimate Implementation - CivicEngage Central	One-time	USD 8,776.20
85.00	Content Development - 1 Page - CivicEngage	Content Development - 1 Page - CivicEngage	One-time	USD 2,040.00
6.00	System Training (4h, virtual) - CivicEngage	CivicEngage System Training - Virtual, Up to 4 Hours	One-time	USD 2,700.00
1.00	Agendas & Minutes Migration - PDF - 100 Meetings - CivicEngage	Content Migration : Agendas & Minutes - Per 100 Meetings (Approx. 1 year)	One-time	USD 510.00
1.00	Alignment Virtual Consulting	Up to 2 days virtual consult. Recommended group 8 or less.	One-time	USD 1,800.00

List Price - Year 1 Total	USD 36,019.00
Total Investment - Initial Term	USD 24,456.60
Annual Recurring Services - Year 2	USD 8,962.38

Initial Term & Renewal Date	12 Months
Initial Term Invoice Schedule	100% Due at Start Date

Renewal Procedure	Automatic 1 year renewal term, unless 60 days notice provided prior to renewal date
Renewal Invoice Schedule	Annually on date of signing
Annual Uplift	5% starting in Year 2

This Statement of Work ("SOW") shall be subject to the terms and conditions of the CivicPlus Master Services Agreement and the applicable Solution and Services terms and conditions located at <https://www.civicplus.help/hc/en-us/p/legal-stuff> (collectively, the "Binding Terms"), By signing this SOW, Client expressly agrees to the terms and conditions of the Binding Terms throughout the term of this SOW.



**Acceptance**

The undersigned has read and agrees to the following Binding Terms, which are incorporated into this SOW, and have caused this SOW to be executed as of the date signed by the Customer which will be the Effective Date:

Authorized Client Signature

CivicPlus

By:

By:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Date:

\_\_\_\_\_  
Date:

Organization Legal Name:

\_\_\_\_\_  
Billing Contact:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Billing Phone Number:

\_\_\_\_\_  
Billing Email:

\_\_\_\_\_  
Billing Address:

\_\_\_\_\_  
Mailing Address: (If different from above)

\_\_\_\_\_  
PO Number: (Info needed on Invoice (PO or Job#) if required)



**Prepared by**

Jeremy Parks  
Your Imprint  
2718 Red Cloud Ct  
Fort Collins, CO 80525  
970-237-1671  
jeremy@brandedpixel.com

**Prepared for**

The Estes Valley Recreation  
and Park District (EVRPD)  
660 Community Dr  
Estes Park, CO 80517  
970-586-8191  
lisavb@evrpd.com



## WEB DEVELOPMENT PROPOSAL

**Dear Lisa,**

Thank you for your time providing the background and requirements for the new EVRPD website. I'm more than confident that WordPress is the best platform for your site. Not only is it the most widely used and supported website platform, but it also has the most design tools and a short learning curve. The new site we develop will allow your staff and team to grow and manage the entire site, with a better design and more search visibility. When new development or support is needed, we're a call, email or chat away. We look forward to working with you.

Sincerely,

Jeremy Parks





## MILESTONES & PAYMENTS

All new website builds are divided into 4 milestones. First payment is due once the homepage is staged and the design is approved. Final payment is due after the site has been launched, is submitted to search engines, and backend training is covered:

Milestone	Duration	Price*
Homepage Completed	2 - 3 weeks	\$4,000.00
Top Level Pages Completed	2 - 3 weeks	\$4,000.00
Lower Level Pages Completed	2 - 3 weeks	\$4,000.00
Site Launched with Training	2 - 3 weeks	\$4,000.00
	<b>TOTAL</b>	<b>\$16,000.00</b>

\* These prices are valid until June 30, 2023. After that date, please ask for pricing.



## WEBSITE PORTFOLIO

Over 300 WordPress websites designed. Please visit the link below for examples:

<https://jeremyparks.com/wordpress-sites/>





# ESTES VALLEY

Recreation and Park District

## WEBSITE DESIGN PROPOSAL

03-24-2023



RED ROCKET WEB SPECIALISTS



# THE INVESTMENT

## WEBSITE DESIGN AND DEVELOPMENT

- ✓ Project management to make your project go smoothly
- ✓ Research and brainstorming to ensure that you get our best work
- ✓ Site map to include your existing pages and existing written content, paired down as needed
- ✓ Graphic design with two rounds of revisions so that you have the opportunity to fine-tune the design to your liking
- ✓ WordPress content management system with the Divi builder making the site easy to edit
- ✓ Integration (via popup) of your FareHarbor, Reserve America and Civic Rec registration modules
- ✓ Calendars for the golf and community center sections using the Events Calendar plugin for WordPress (+\$99/year for the plugin)
- ✓ Accessibility to meet the WCAG 2.1 AA guidelines (note: third-party provider websites may not be compliant)
- ✓ Premium features such as sliding and fading images, rollover images and rollover buttons
- ✓ Smart-phone-compatible responsive programming to ensure that your site looks great on all devices
- ✓ Enrollment for your entire team in our WordPress training class so each person can edit their respective sections of the site
- ✓ Hosting through SiteGround for fast, reliable hosting (billed directly to your credit card, approximately \$36 for the first year)

**PRICE: \$20,000 includes everything above**

## SECURITY AND MONITORING OPTION

Website monitoring and security are crucial for today's organizations as they help prevent cyber attacks, data breaches, and website downtime. Monitoring also helps to identify potential security threats and vulnerabilities before they are exploited by malicious actors. By investing in website monitoring and security, the EVRPD can protect their online assets and maintain the trust of the Estes Park community.

**PRICE: \$199/month**

## GETTING STARTED

If you'd like to proceed with this proposal, please let me know and I'll put everything into an agreement.  
Thanks, Lisa!



May 16, 2023

Agenda Item: 8.C

---

**Agenda Title:** Resolution 2023-03 - To Appoint Bank Signatories

**Submitted by:** Pamela Bross, Finance Director

**Background Information:**

Board members are authorized signers on all District bank and investment accounts. Resolution 2023-03 removes outgoing Board members and adds new Board members as authorized signers.

**Attachments:**

Resolution       Letter       Other:  
 Report             Minutes  
 Contract            Map

**Board Action Needed:**

Approve Resolution 2023-03 appointing Mark Moraczewski and Michael Fallon as additional signatories on, and the removal of Stanley C. Gengler and Sarah Metz from all District bank and investment accounts.

**ESTES VALLEY RECREATION AND PARK DISTRICT  
RESOLUTION 2023-03  
TO APPOINT BANK SIGNATORIES**

A RESOLUTION APPOINTING MARK MORACZEWSKI AND MICHAEL FALLON AS ADDITIONAL SIGNATORIES ON, AND THE REMOVAL OF STANLEY C. GENGLER AND SARAH METZ FROM ALL DISTRICT BANK AND INVESTMENT ACCOUNTS.

**WHEREAS**, the Board of Directors of the Estes Valley Recreation and Park District recognizes a need for multiple signatories on District bank and investment accounts; and

**WHEREAS**, two new members have been added to, and two members have been removed from, the Estes Valley Recreation and Park District Board of Directors;

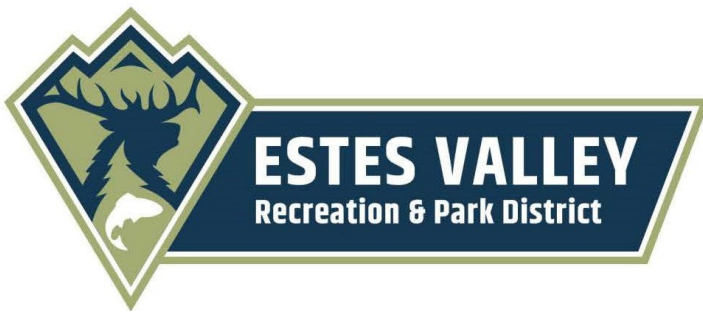
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY RECREATION AND PARK DISTRICT, COLORADO, that it hereby appoints Mark Moraczewski and Michael Fallon as signatories on all District bank and investment accounts and removes Stanley C. Gengler and Sarah Metz from all District bank and investment accounts.

ADOPTED, this 16<sup>th</sup> day of May, 2023.

ESTES VALLEY RECREATION AND PARK DISTRICT

\_\_\_\_\_  
President

\_\_\_\_\_  
Board Secretary



May 16, 2023

Agenda Item: 9.A

---

**Agenda Title:** Meetings to Schedule

**Submitted by:** Tom Carosello, Executive Director

**Upcoming Meetings:**

- Next Regular Board Meeting:  
Tuesday, June 20, 2023 at 6:00pm – Estes Valley Community Center (Lower Level)
- Trails Committee Meeting:  
Tuesday, June 6, 2023 at 6:00pm – Estes Valley Community Center (Lower Level)