



PRELIMINARY DRAFT
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**To the Board of Directors
Eagle-Vail Metropolitan District**

We have audited the financial statements of Eagle-Vail Metropolitan District for the year ended December 31, 2013. Professional standards require that we provide you with the following information related to our audit.

Qualitative Aspects of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Eagle-Vail Metropolitan District are described in the Notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. 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 those expected. The most sensitive estimate(s) affecting the financial statements was:

Estimated useful lives for depreciation on capital assets: Management's estimate of is based on industry practice and experience. We evaluated the key factors and assumptions used to develop the useful lives used in determining depreciation and found that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements prior to audit procedures being performed. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

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Management Representations

As is required in an audit engagement we have requested certain representations from management that are included in the management representation letter.

In planning and performing our audit of the financial statements of the District for the year ended December 31, 2013, we noted certain matters relating to opportunities for improvement of internal controls and day-to-day operations, which are presented for your consideration below.

Resale Price Maintenance/Qualified Employee Discounts

Resale price maintenance is an agreement or understanding between a supplier and a reseller on what price the reseller will charge for the product, and is a clause commonly found in vendor-reseller contracts. During the course of our audit we discovered that approximately 25 employees were authorized to purchase goods from the Pro Shop at cost in the amount of \$8,452.37. This averaged out to be approximately \$338 per employee with 5 employees accounting for 53% of the purchases.

In addition, an employee discount allows an employee to obtain property or services from his or her employer at a price below that available to the general public. When these amenities are offered to the public for a fee and the same amenities are offered to an employee at a reduced price, the possibility of a taxable benefit to the employee exists.

We suggest that the Board review its policies and procedures with respect to employee purchases in order to determine if there are currently any vendor contract violations and/or taxable benefits that need to be included in employee pay.

This report is intended solely for the information and use of the Board of Directors, management, and others within the organization and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

McMahan and Associates, L.L.C.

PRELIMINARY DRAFT

**Eagle-Vail Metropolitan District
Eagle County, Colorado
December 31, 2013**

**Eagle-Vail Metropolitan District
Financial Report
December 31, 2013**

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INDEPENDENT AUDITOR'S REPORT
**To the Board of Directors
Eagle-Vail Metropolitan District**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Eagle-Vail Metropolitan District (the "District"), as of and for the year ended December 31, 2013, which collectively comprise the District's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Eagle-Vail Metropolitan District as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

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To the Board of Directors
Eagle-Vail Metropolitan District

Other Matters

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis in Section B 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 Management's Discussion and Analysis in Section B in accordance with U.S. generally accepted auditing standards, 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.

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by U.S. generally accepted accounting principles. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The budgetary comparison schedule, *Schedule of Debt Payable to Maturity and History of Assessed Valuation, Mill Levy, and Property Taxes Collected* found in section F are presented for purposes of additional analysis and are not a required part of the basic financial statements. The budgetary comparison schedule, *Schedule of Debt Payable to Maturity and History of Assessed Valuation, Mill Levy, and Property Taxes Collected* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

McMahan and Associates, L.L.C.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Eagle-Vail Metropolitan District

Management's Discussion and Analysis December 31, 2013

As management of the Eagle-Vail Metropolitan District ("District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2013.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statement, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the District's assets, deferred outflows, liabilities, and deferred inflows with the difference between the amounts reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and parks and recreation. The business-type activities of the District are the operations of the golf course and water services.

The government-wide financial statements can be found on pages C1 and C2 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Overview of the Financial Statements (continued)

Governmental funds (continued): Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District adopts an annual appropriated budget for each fund. Budgetary comparison statements have been provided to demonstrate compliance with these budgets.

Proprietary funds: Historically the District has maintained two proprietary funds; the Recreation Fund and the Water Fund. The District used the Recreation Fund to account for its golf course operations and the Water Fund to account for water tap fees. At the end of 2009 the District discontinued both proprietary funds and beginning in 2010 all activity is intended to be accounted for in the governmental funds.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages D1 through D17 of this report.

Government-wide Financial Analysis

The following tables show condensed financial information derived from the government-wide financial statements for the years ended December 31, 2013 and 2012.

Eagle Vail Metropolitan District's Net Position

	Governmental Activities	
	2013	2012
Assets:		
Current and other assets	\$ 5,542,791	\$ 5,302,899
Capital assets	13,713,304	14,161,819
Total Assets	19,256,095	19,464,718
Liabilities :		
Long-term liabilities	8,031,140	8,480,633
Other liabilities	143,567	129,750
Total Liabilities	8,174,707	8,610,383
Deferred Inflows:		
Unavailable tap fees	84,342	184,147
Unavailable property tax	1,476,450	1,673,381
Total Deferred Inflows of Resources	1,560,792	1,857,528
Net Position:		
Net Investment in capital assets	5,740,874	5,779,539
Restricted for emergencies	94,040	96,792
Restricted for debt service	226,500	226,500
Unrestricted	3,459,182	2,893,976
Total Net Assets	\$ 9,520,596	\$ 8,996,807

Government-wide Financial Analysis (continued)

Eagle Vail Metropolitan District's Change in Net Position

	Governmental Activities	
	2013	2012
Revenues:		
Program revenues:		
Charges for services	\$ 1,715,304	\$ 1,908,302
Grants and contributions	71,147	12,222
General revenues:		
Property Taxes	1,671,055	1,670,730
Other taxes	68,792	63,771
Interest and other revenue	405,302	67,267
Total Revenues	3,931,600	3,722,292
Expenses:		
General government	466,451	483,964
Parks and recreation	2,597,653	2,528,778
Interest on long-term debt	343,707	352,286
Total Expenses	3,407,811	3,365,028
Transfers	-	-
Change in Net Position	523,789	357,264
Net Position - Beginning	8,996,807	8,639,543
Net Position - Ending	\$ 9,520,596	\$ 8,996,807

Overall Financial Analysis

The District's overall financial position, as measured by Net Position, increased from \$8,996,807 at the end of 2012 to \$9,520,596 at the end of 2013. The increase in Net Position is primarily the result of the collection of property taxes levied for debt service purposes that created a surplus that was used for the payment of bond principal and as the result of EagleVail Property Owners Association contributing \$300,000 in funds that were used to reimburse the District for construction of community capital amenities.

Financial Analysis of the District's Funds

As mentioned previously, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A discussion of the District's funds follows.

Governmental funds: The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Financial Analysis of the District's Funds (continued)

Governmental funds (continued): As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$3,867,003, an increase of \$521,943 from the prior year. A portion of this increase is the result of the contribution from the EagleVail Property Owners Association for the construction of community capital amenities, a portion is from deferred tap fees received and the balance is the result of a surplus of revenues over expenditures that has been reserved by the Board for future years' expenditures. Of this fund balance, \$111,954 is non-spendable because it represents funds already expended for next year's operations, \$226,500 is restricted for debt service and \$94,040 is restricted for emergencies, meaning these restricted funds are not available for new spending because they have already been committed for future debt service and for emergencies under the Taxpayers' Bill Of Rights (TABOR). The remainder of the combined fund balance is designated for future years' expenditures.

Budget variances: Details can be seen on pages E1 and F1 of this report. The most significant budget variances were golf and restaurant revenues that were less than budgeted. The District also had significant positive variances of \$242,649 in capital projects resulting from deferral of projects that were not able to be completed in 2013 as well as \$67,928 in general and administrative expenses.

Capital assets: The District invested \$341,347 in capital asset additions during 2013. This expenditure was primarily for park improvements, community design amenities, business district expenses, parking lot paving, golf course repairs, and operations maintenance equipment. Depreciation expense of \$789,861 was recognized in 2013. Additional information as well as a schedule of the District's net capital assets can be found in the Notes to the Financial Statements on page D11 of this report.

Long-term debt: The District reduced its outstanding long-term debt balance by \$449,492 bringing the 2013 year-end balance to \$8,031,141. Additional information can be found in the Notes to the Financial Statements on pages D12 and D13 of this report.

Request for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Eagle-Vail Metropolitan District, c/o Robertson & Marchetti, P.C., 28 Second Street, Suite 213, Edwards, CO 81632, telephone (970) 926-6060.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Statement of Net Position December 31, 2013

	<u>Governmental Activities</u>
Assets:	
Cash and equivalents	3,314,712
Restricted cash and equivalents	226,500
Receivables, net:	
Accounts	316,355
Tap fees	84,342
Unavailable property tax	1,476,450
Due from County Treasurer	4,846
Deposits	7,632
Prepaid expense	57,061
Inventory	54,893
Capital assets, net	13,713,304
Total Assets	<u>19,256,095</u>
Liabilities:	
Accounts payable	83,625
Accrued interest payable	28,571
Advance deposits	10,000
Unearned revenue	21,371
Due within one year:	
Certificates of Participation payable	220,000
Capital lease payable	42,583
Bonds payable	185,000
Due beyond one year:	
Certificates of Participation payable	1,243,262
Capital lease payable	44,698
Bonds payable	6,295,597
Total Liabilities	<u>8,174,707</u>
Deferred Inflow of Resources:	
Unavailable tap fees	84,342
Unavailable property tax	1,476,450
Total Deferred Inflow of Resources	<u>1,560,792</u>
Net Position:	
Net investment in capital assets	5,740,874
Restricted for emergencies	94,040
Restricted for debt service	226,500
Unrestricted	3,459,182
Total Net Position	<u>9,520,596</u>

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

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District
Statement of Activities
For the Year Ended December 31, 2013

	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	466,451	-	-	54,400	(412,051)
Parks and recreation	2,597,653	1,715,304	-	16,747	(865,602)
Interest on long-term debt	343,707	-	-	-	(343,707)
Total Governmental Activities	<u>3,407,811</u>	<u>1,715,304</u>	<u>-</u>	<u>71,147</u>	<u>(1,621,360)</u>
General revenues:					
Taxes:					
Property tax, levied for general purposes					1,671,055
Specific ownership tax					68,792
Investment earnings					74,722
Contributions from EVPOA					300,000
Miscellaneous					30,580
Total general revenues, special items, and transfers					<u>2,145,149</u>
Change in Net Position					<u>523,789</u>
Net Position - Beginning					<u>8,996,807</u>
Net Position - Ending					<u>9,520,596</u>

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

FUND FINANCIAL STATEMENTS

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Balance Sheet Governmental Funds For the Year Ended December 31, 2013

	General Fund	Debt Service Fund	Total Governmental Funds
Assets:			
Cash and equivalents	3,515,509	25,703	3,541,212
Due from County Treasurer	3,461	1,385	4,846
Accounts receivable	316,355	-	316,355
Unavailable property tax	998,456	477,994	1,476,450
Deposits	7,632	-	7,632
Prepaid expenses	57,061	-	57,061
Inventory	54,893	-	54,893
Total Assets	<u>4,953,367</u>	<u>505,082</u>	<u>5,458,449</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	83,625	-	83,625
Unearned revenue	21,371	-	21,371
Advanced deposits	10,000	-	10,000
Total Liabilities	<u>114,996</u>	<u>-</u>	<u>114,996</u>
Deferred Inflows of Resources:			
Unavailable revenue - property tax	998,456	477,994	1,476,450
Total Deferred Inflows of Resources	<u>998,456</u>	<u>477,994</u>	<u>1,476,450</u>
Fund Balances:			
Nonspendable	111,954	-	111,954
Restricted for TABOR reserve	94,040	-	94,040
Restricted for capital improvement	871,004	-	871,004
Restricted for debt service	226,500	27,088	253,588
Unassigned	2,536,417	-	2,536,417
Total Fund Balances	<u>3,839,915</u>	<u>27,088</u>	<u>3,867,003</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>4,953,367</u>	<u>505,082</u>	

**Amounts reported for governmental activities in the Statement
of Net Position are different because:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	13,713,304
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(8,059,711)</u>
Net Position of Governmental Activities	<u>9,520,596</u>

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

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2013

	General Fund	Debt Service Fund	Total Governmental Funds
Revenues:			
Property tax	1,193,784	477,270	1,671,054
Specific ownership tax	49,144	19,648	68,792
Lottery proceeds	16,747	-	16,747
Buffalo Ridge tap fees	54,400	-	54,400
Interest	74,722	-	74,722
Charges for services:			
Golf club	1,136,875	-	1,136,875
Golf pro shop	208,297	-	208,297
Restaurant	208,992	-	208,992
Swim club	111,032	-	111,032
Pavilion	50,108	-	50,108
Miscellaneous	30,580	-	30,580
Total Revenues	<u>3,134,681</u>	<u>496,918</u>	<u>3,631,599</u>
Expenditures:			
General and administrative	450,898	15,553	466,451
Other expenditures:			
Golf club	1,146,446	-	1,146,446
Golf pro shop	114,578	-	114,578
Restaurant	193,903	-	193,903
Swim club	140,626	-	140,626
Pavilion	39,968	-	39,968
Tennis club	3,562	-	3,562
Parks	137,325	-	137,325
Capital outlay	372,730	-	372,730
Debt service:			
Principal	-	180,000	180,000
Interest	-	292,800	292,800
Total Expenditures	<u>2,600,036</u>	<u>488,353</u>	<u>3,088,389</u>
Other Financing Sources (Uses):			
Certificates of participation - principal	(215,000)	-	(215,000)
Certificates of participation - interest	(60,475)	-	(60,475)
Capital lease - principal	(40,510)	-	(40,510)
Capital lease - interest	(5,282)	-	(5,282)
Contribution from EVPOA	300,000	-	300,000
Total Other Financing Sources (Uses)	<u>(21,267)</u>	<u>-</u>	<u>(21,267)</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	513,378	8,565	521,943
Fund Balances - Beginning	<u>3,326,537</u>	<u>18,523</u>	<u>3,345,060</u>
Fund Balances - Ending	<u><u>3,839,915</u></u>	<u><u>27,088</u></u>	<u><u>3,867,003</u></u>

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

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended December 31, 2013

Net Change in Fund Balances of Governmental Funds	521,943
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Amounts reported for governmental activities
in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays during the year.	(448,515)
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

	<u>450,361</u>
Change in Net Position of Governmental Activities	<u>523,789</u>

PRELIMINARY DRAFT

NOTES TO THE FINANCIAL STATEMENTS

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013

I. Summary of Significant Accounting Policies

Eagle-Vail Metropolitan District (the "District") is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act. The District was established to provide services for fire protection, water distribution, and parks and recreation facilities to its constituents. The District is located in Eagle County, Colorado.

The District's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the District are discussed below.

A. Reporting Entity

The District is governed by an elected Board which is responsible for setting policy, appointing administrative personnel and adopting an annual budget in accordance with the provisions of the Colorado Special District Act.

The reporting entity consists of (a) the primary government; i.e., the District, and (b) organizations for which the District is financially accountable. The District is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either 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. Consideration is also given to other organizations which are fiscally dependent; i.e., unable to adopt a budget, levy taxes, or issue debt without approval by the District. Organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

Based on the criteria discussed above, the District is not financially accountable for any other entity, nor is the District a component unit of any other government.

B. Government-wide and Fund Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. All of the District's activities are governmental type.

1. Government-wide Financial Statements

In the government-wide Statement of Net Assets, the governmental activities columns are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net assets are reported in four parts—invested in capital assets, net of related debt, restricted for emergencies, restricted for debt service, and unrestricted net assets. The government-wide focus is on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

2. Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The fund focus is on current available resources and budget compliance.

The District reports the following governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources not required to be accounted for in another fund.

The Debt Service Fund is used to account for the accumulation of financial resources to be used for the payment of general long-term debt principal, interest, and other related costs.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements.

1. Long-term Economic Focus and Accrual Basis

Governmental activities in the government-wide financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt, if any, is recognized when due.

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

I. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

3. Financial Statement Presentation

Amounts reported as program revenues include 1) charges to customers for goods and services provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

D. Financial Statement Accounts

1. Cash and Cash Equivalents

Cash and cash equivalents are defined as deposits that can be withdrawn at any time without notice or penalty and investments with maturities of one year or less.

2. Receivables

Receivables are reported net of an allowance for uncollectible accounts.

3. Property Taxes

Property taxes are assessed in one year as a lien on the property, but not collected by the governmental entities until the subsequent year. In accordance with GAAP, the assessed but uncollected property taxes have been recorded as a receivable and as deferred revenue.

4. Inventories and Prepaid Expenses

All inventories are valued at cost using the first-in / first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Prepaid expenses are amounts paid in the current year for expenses related to next year.

5. Interfund Receivables and Payables

Balances at year-end between funds are reported as "due to/from other funds" in the fund financial statements. Any residual balances not eliminated between the governmental and business-type activities are reported as "internal balances" in the government-wide financial statements.

**Eagle-Vail Metropolitan District
Notes to the Financial Statements
December 31, 2013
(Continued)**

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

6. Restricted Assets

Certain proceeds of the District's certificates of participation are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable covenants. The "restricted cash and equivalents" reported in the District's recreation fund represents amounts held with a trustee and restricted for payment of interest on the District's certificates of participation and for the provision of a debt service reserve as required by covenants related to those certificates of participation.

7. Capital Assets

Capital assets, which include land, buildings, equipment, vehicles, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation.

Capital expenditures for projects are capitalized as projects are constructed. Interest incurred during the construction phase is capitalized as part of the value of the assets.

Infrastructure, buildings, and equipment are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure, buildings, and improvements	5 - 40
Equipment and vehicles	4 - 10

8. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for "deferred outflows of resources." Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resource (expense/expenditure) until then. This District does not have any items that qualify for reporting in this category at December 31, 2013.

In addition to liabilities, the statement of financial position will sometimes report a separate section for "deferred inflows of resources." Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resource (revenue) until that time. The District has two items that qualify for reporting in this category. Accordingly, these items, unavailable property tax and unavailable tap fees, are deferred and recognized as an inflow of resources in the period that the amounts become available and earned.

Eagle-Vail Metropolitan District
Notes to the Financial Statements
December 31, 2013
(Continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

9. Categories and Classifications of Fund Balance

The District classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority which is the Board of Directors.

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Board of Directors or its management designee.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District first uses committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The District does not have a formal minimum fund balance policy. However, the District's budget includes a calculation of targeted reserve positions and management calculates targets and reports them annually to the Board of Directors.

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Position

The governmental funds Balance Sheet includes a reconciliation between *fund balance* – governmental funds and *net position of governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains "Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds." This \$13,713,304 difference is related to property and equipment of \$21,904,788 less accumulated depreciation of \$8,191,484.

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

II. Reconciliation of Government-wide and Fund Financial Statements (continued)

A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Position (continued)

Another element of that reconciliation explains "Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds." The details of this \$8,059,711 difference are bonds payable of \$6,480,597, capital lease payable of \$87,281, certificates of participation of \$1,463,262, and accrued interest payable of \$28,571.

B. Explanation of certain differences between the governmental fund Statement of Revenue, Expenditures and Changes in Fund Balances and the government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes reconciliation between *net change in fund balances of governmental funds* and *changes in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains "Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense". This \$448,515 difference is capital outlay of \$341,346 less depreciation expense of \$789,861.

Another element of this reconciliation explains "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$450,361 difference are as follows:

Repayment of principal on debt	\$ 435,510
Amortization of premium	13,983
Change in accrued interest	868
	<u>\$ 450,361</u>

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

In the fall of each year, the District's Board of Directors formally adopts a budget with appropriations by fund for the ensuing year pursuant to the Colorado Local Budget Law. The budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). The budget for the proprietary funds is adopted on a Non-GAAP budgetary basis and is reconciled to GAAP basis if necessary.

As required by Colorado statutes, the District followed the following time table in approving and enacting a budget for the ensuing year:

- (1) For the 2013 budget year, prior to August 25, 2012, the County Assessor sent to the District the certified assessed valuation of all taxable property within the District's boundaries and prior to December 10, 2012, the County Assessor sent the final recertified assessed valuation to the District.

Eagle-Vail Metropolitan District
Notes to the Financial Statements
December 31, 2013
(Continued)

III. Stewardship, Compliance, and Accountability (continued)

A. Budgetary Information (continued)

- (2) On or before October 15, 2012, the District's accountant submitted to the District's Board of Directors a recommended budget which detailed the necessary property taxes needed along with other available revenues to meet the District's operating requirements.
- (3) A public hearing on the proposed budget and capital program was held by the Board no later than 45 days prior to the close of the fiscal year.
- (4) For the 2013 budget, prior to December 15, 2012, the District computed and certified to the County Commissioners a rate of levy that derived the necessary property taxes as computed in the proposed budget.
- (5) For the 2013 budget, the final budget and appropriating resolution was adopted prior to December 31, 2012.

After adoption of the budget resolution, the District may make the following changes: a) it may transfer appropriated monies between funds or between spending agencies within a fund, as determined by the original appropriation level; b) supplemental appropriations to the extent of revenues in excess of the estimated budget; c) emergency appropriations; and d) reduction of appropriations for which originally estimated revenues are insufficient.

Taxes levied in one year are collected in the succeeding year. Thus, taxes certified in 2012 were collected in 2013 and taxes certified in 2013 will be collected in 2014. Taxes are due on January 1 in the year of collection; however, they may be paid in either one installment (no later than April 30) or two equal installments (no later than February 28 and June 15) without interest or penalty. Taxes which are not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 15.

The level of control in the budget at which expenditures exceed appropriations is at the fund level. All appropriations lapse at year end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District because it is at present considered not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

B. TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20; commonly known as the Taxpayer's Bill of Rights ("TABOR"). TABOR contains revenue, spending, tax and debt limitations which apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple, fiscal-year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

III. Stewardship, Compliance, and Accountability (continued)

B. TABOR Amendment (continued)

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year spending (excluding bonded debt service). The District has reserved a portion of its December 31, 2013, year-end fund balance in the governmental funds for emergencies as required under TABOR in the amount of \$94,015 which is the approximate required reserve at December 31, 2013.

On May 7, 1996, the District's voters authorized the District to collect, retain, and spend all revenue collected from any source, without regard to fiscal year spending limits otherwise imposed by TABOR.

On May 2, 2000, the District's voters authorized *property taxes be increased \$300,000 annually in the first full fiscal year, for operating, repair, and maintenance, especially deferred maintenance expenses, and by whatever amounts are raised annually thereafter from an ad valorem property tax rate of up to 7.935 mills, which constitutes an increase of 5.0 mills; with an acknowledgment that it is the intent of the District to reduce the mill levy by 2.5 mills to a net of 5.435 mills should the regional fire district and its mill levy be approved. The proceeds of such taxes and any investment income thereon and any other revenue of the District may be collected and spent by the District without limitation by the revenue and spending limits of Article X, Section 20 of the Colorado Constitution.*

The District's management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions will require judicial interpretation.

IV. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

The Colorado Public Deposit Protection Act ("PDPA") requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by State regulators. Amounts on deposit in excess of Federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. The PDPA allows the institution to create a single collateral pool for all public funds. The pool for all the uninsured public deposits as a group is to be maintained by another institution or held in trust. The market value of the collateral must be at least equal to the aggregate uninsured deposits.

The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

1. Deposits (continued)

At December 31, 2013, the District's cash deposits had a carrying balance and a bank balance as follows:

	<u>Carrying Balance</u>	<u>Bank Balance</u>
Deposits	1,272,393	1,360,211

Interest Rate Risk. As a means of limiting its exposure to interest rate risk, the District diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer. The District coordinates its investment maturities to closely match cash flow needs and restricts the maximum investment term to less than five years from the purchase date. As a result of the limited length of maturities the District has limited its interest rate risk.

Credit Risk. State law and District policy limit investments to those authorized by State statutes including U.S. Agencies and 2a7-like pools. The District's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Concentration of Credit Risk. The District diversifies its investments by security type and institution.

2. Pools

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local governments, and entities such as the District, may invest which include:

- Obligations of the United States and certain U.S. government 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
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market mutual funds
- Guaranteed investment contract
- Local government investment pools

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

2. Pools (continued)

The District owned the following investments as of December 31, 2013:

	Standard & Poor's Investment Rating	Carrying Balance	Fair Value
Local government investment pool	AAAm	2,267,979	2,267,979

The District had invested \$2,267,979 in the Colorado Local Government Liquid Asset Trust ("COLOTRUST"). COLOTRUST is 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 COLOTRUST.

COLOTRUST operates similarly to a money market fund and each share is equal in value to \$1.00. Investments consist of U.S. Treasury bills, notes and note strips and repurchase agreements collateralized by U.S. Treasury securities. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned are held by the Federal Reserve Bank in the account maintained for the custodial bank.

COLOTRUST directly holds all repurchase agreements. The custodian's internal records identify the investments owned by COLOTRUST. The District does not categorize its participation in COLOTRUST because the investment is not evidenced by securities specifically identifiable to the District.

The District places no limit on the amount the District may invest in any one issuer. More than 5 percent of the District's investments are in local government investment pools. These investments are 100% of the District's total investments.

3. Summary of Deposits and Investments

A summary of the District's deposit and investment balances at December 31, 2013, is shown below:

Cash and equivalents	\$ 3,313,872
Restricted cash and equivalents	226,500
Total cash and equivalents	<u>\$ 3,540,372</u>
Deposits	\$ 1,272,393
Local government investment pool	2,267,979
Total cash and equivalents	<u>\$ 3,540,372</u>

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

IV. Detailed Notes on All Funds (continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	2,274,508	-	-	2,274,508
Water rights	1,181,678	-	-	1,181,678
Total capital assets not being depreciated	<u>3,456,186</u>	<u>-</u>	<u>-</u>	<u>3,456,186</u>
Capital assets being depreciated:				
Improvements	9,837,654	280,104	-	10,117,758
Buildings	6,106,708	-	-	6,106,708
Equipment	2,162,893	61,243	-	2,224,136
Total capital assets being depreciated	<u>18,107,255</u>	<u>341,347</u>	<u>-</u>	<u>18,448,602</u>
Less accumulated depreciation for:				
Improvements	(3,952,397)	(354,640)	-	(4,307,037)
Buildings	(2,175,754)	(162,982)	-	(2,338,736)
Equipment	(1,273,472)	(272,239)	-	(1,545,711)
Total accumulated depreciation	<u>(7,401,623)</u>	<u>(789,861)</u>	<u>-</u>	<u>(8,191,484)</u>
Total capital assets being depreciated, net	<u>10,705,632</u>	<u>(448,514)</u>	<u>-</u>	<u>10,257,118</u>
Governmental Activities Capital Assets, Net	<u><u>14,161,818</u></u>	<u><u>(448,514)</u></u>	<u><u>-</u></u>	<u><u>13,713,304</u></u>

Depreciation expense was charged to parks and recreation and golf operations.

D. Long-term Debt

1. 2009 General Obligation Bonds

The District issued General Obligation Bonds, Series 2009, dated December 1, 2009, in the aggregate amount of \$7,000,000. The purpose of the bonds is to finance park and recreation facility improvements, including swimming, playground, athletic field and associated facilities and improvements. The 2009 bonds are due in varying amount through 2035, with interest payable semiannually at varying interest rates from 2.50% to 5.00%. The bonds are subject to redemption prior to maturity as described in the indenture.

**Eagle-Vail Metropolitan District
Notes to the Financial Statements
December 31, 2013
(Continued)**

IV. Detailed Notes on All Funds (continued)

D. Long-term Debt (continued)

2. Capital Lease – GPS System

On May 15, 2012, the District entered into a capital lease for a GPS system. Accordingly, the District capitalized the equipment as a fixed asset with a fair value of \$168,992 and recorded a liability for the principal balance payable under the agreement. The balance of that liability at December 31, 2013, was \$87,282. The net book value of the GPS system at December 31, 2013, was \$84,496.

The agreement included a deposit of \$7,632 and six yearly payments of \$7,632 for a total of 45,792 per year over four years. The assumed interest rate on this lease is 5%. The lease expires on October 1, 2015.

3. 2010 Certificates of Participation

On January 15, 2010, Eagle-Vail Metropolitan District Building Authority (the "Corporation"), a Colorado non-profit corporation, issued Refunding Certificates of Participation, Series 2010 (the "Certificates") in the amount of \$2,265,000, to refund the formerly outstanding Certificates of Participation, Series 1999, which financed the acquisition and improvement of 9 holes on the Eagle-Vail golf course (the "Leased Property"). The District will lease the Leased Property from the Corporation in an amount sufficient to pay the debt service requirements on the Certificates.

The terms of the Certificates require the establishment of a reserve fund of \$226,500. This amount is set aside by the District as restricted cash.

4. Schedule of Annual Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the District's bonds, certificates, and lease are as follows:

Year	Interest	Principal	Total
2014	346,072	447,583	793,655
2015	332,270	459,698	791,968
2016	317,600	430,000	747,600
2017	299,038	445,000	744,038
2018	279,188	465,000	744,188
2019-2023	1,161,613	1,485,000	2,646,613
2024-2028	867,063	1,505,000	2,372,063
2029-2033	433,131	1,670,000	2,103,131
2034-2035	65,356	905,000	970,356
Total	4,101,331	7,812,281	11,913,612

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

IV. Detailed Notes on All Funds (continued)

D. Long-term Debt (continued)

5. Changes in Long-term Debt

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
2009 G.O. Bonds	6,475,000	-	(180,000)	6,295,000	185,000
2009 Reoffering Premium	194,033	-	(8,436)	185,597	8,436
Certificates of Participation (COP)	1,645,000	-	(215,000)	1,430,000	220,000
COP Premium	38,808	-	(5,546)	33,262	5,544
2012 Capital Lease	127,792	-	(40,510)	87,282	42,583
Total Governmental Activities	<u>8,480,633</u>	<u>-</u>	<u>(449,492)</u>	<u>8,031,141</u>	<u>461,563</u>

V. Other Information

A. Intergovernmental Agreements

1. Eagle River Fire Protection District

Eagle River Fire Protection District (the "Fire District") was formed to provide fire protection service beginning January 1, 2001, to the Town of Avon, various metropolitan districts, including the District, and portions of unincorporated areas of Eagle County. In connection with the formation of the Fire District, but under a separate intergovernmental agreement dated January 1, 2001, the District conveyed its real property, vehicles, and equipment relating to fire protection to the Fire District.

2. Upper Eagle Regional Water Authority

The District is a participant in Upper Eagle Regional Water Authority (the "Authority"). The Authority was formed pursuant to an establishing contract on September 18, 1984, by the following quasi-municipal corporations (the "Districts") and the Town of Avon (the "Town") located in Eagle County, Colorado:

Arrowhead Metropolitan District
Town of Avon
Beaver Creek Metropolitan District
Berry Creek Metropolitan District
Eagle-Vail Metropolitan District
Edwards Metropolitan District

The Authority was formed to make the best practicable use of the Districts' and Town's joint resources to supply water to the Districts and to further develop water resources and facilities in a portion of Eagle County, Colorado.

Eagle-Vail Metropolitan District
Notes to the Financial Statements
December 31, 2013
(Continued)

V. Other Information (continued)

A. Intergovernmental Agreements (continued)

2. Upper Eagle Regional Water Authority (continued)

The Authority may not be terminated so long as bonds, notes or other obligations are outstanding, unless provision for full payment of such obligations has been made. At December 31, 2012, the Authority had debt with maturities through the year 2035.

In the event of dissolution of the Authority, all of the assets of the Authority shall immediately vest in the participating Districts and Town, subject to any outstanding liens, mortgages or other pledges of such assets. Except for the water systems conveyed to the Authority on January 1, 1998, pursuant to the Amended and Restated Master Service Agreement (see below), interest in the assets of the Authority conveyed to each District and the Town shall be that proportion which the average annual amount of treated water sold within each District and the Town bears to the average annual total amount of all treated water sold by the Authority. For water systems conveyed on January 1, 1998, each of the Districts and the Town will vest in their individual water systems upon dissolution of the Authority.

The District has a service contract with the Authority. Under the terms of the agreement, the Authority provides water to and bills residents of the District for water at a rate which is expected to cover its costs in providing water services and other functions. Such costs specifically include debt service requirements, depreciation and replacements and operations and maintenance, including maintenance of the water distribution system. As part of the agreement, the District had subleased all of its water rights, associated easements and improvements to the Authority at no cost. In consideration, the Authority has agreed to maintain the associated improvements and to administer and protect the District's plan for augmentation and water decrees at no cost to the District.

The participating Districts and Town have given the Authority a general obligation pledge to their service contract obligations. Essentially, the Districts and Town will levy taxes sufficient to meet said service contract obligations if other revenue sources are not available.

Effective January 1, 1998, the Districts and Town entered into an Amended and Restated Master Service Contract with the Authority whereby the Districts and Town conveyed their individual water systems to the Authority. The Authority provides water service, maintains the water systems, and bills residents of the Districts and Town. The Districts and Town set and receive tap fees for connection to their former individual water systems, which are collected by the Authority and remitted to the Districts and Town. Extensions of lines, construction of system additions, existing and future debt are the responsibility of the Districts and Town. A District or the Town may withdraw from the Authority as provided in the contract and immediately vest in their individual water system and rights. The responsibilities of the Authority to the withdrawing Districts' or Town's customers would be immediately assumed by the withdrawing District or Town. The term of the contract is the later of twenty-one years from the effective date, or until all obligations of the Authority have been paid, or until termination of the Authority.

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

V. Other Information (continued)

A. Intergovernmental Agreements (continued)

2. Upper Eagle Regional Water Authority (continued)

A summary of audited financial information for the Authority as of and for the year ended December 31, 2012 (the latest audited information available) is as follows:

Upper Eagle Regional Water Authority

Assets:

Current	\$ 10,540,843
Other	4,946,137
Property and equipment	81,003,626
Deferred outflows of resources	502,462
Total Assets	\$ 96,993,068

Liabilities and Net Assets:

Current	\$ 2,724,335
Long-term debt	27,268,204
Net assets	67,000,529
Total Liabilities and Net Assets	\$ 96,993,068

Operations:

Operating revenues	\$ 8,668,868
Operating expenses	11,612,755
Operating income	(2,943,887)
Other income	383,710
Other expense	(1,367,849)
Net (loss)	(3,928,026)
Capital contributions	718,870
Net Assets -- Beginning	70,209,685
Net Assets -- Ending	\$ 67,000,529

B. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers compensation; general liability unemployment; and employee benefit expenses related to health, dental and vision programs. The District carried commercial coverage for employee benefit expenses and workers compensation. Any settled claims are not expected to exceed the commercial insurance coverage. All other risks described above were covered by the pool described below.

Colorado Special Districts Property and Liability Pool

The District is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; or injuries to employees. The District is insured for such risks as a member of the Colorado Special Districts Property and Liability Pool ("Pool"). The Pool is an organization created by intergovernmental agreement to provide property and general liability, automobile physical damage and liability, public officials liability and boiler and machinery coverage to its members. The Pool provides coverage for property claims up to the values declared and liability coverage for claims up to \$1,000,000. Settled claims have not exceeded this coverage in any of the past three fiscal years.

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Notes to the Financial Statements December 31, 2013 (Continued)

V. Other Information (continued)

B. Risk Management (continued)

Colorado Special Districts Property and Liability Pool (continued)

The District pays annual premiums to the Pool for liability, property and public official's coverage. In the event aggregated losses incurred by the Pool exceed amounts recoverable from reinsurance contracts and funds accumulated by the Pool, the Pool may require additional contributions from the Pool members. Any excess funds which the Pool determines are not needed for purposes of the Pool may be returned to the members pursuant to a distribution formula.

A summary of audited statutory basis financial information for the Pool as of and for the year ended December 31, 2013 (the latest audited information available) is as follows:

Admitted Assets	<u><u>\$ 36,023,601</u></u>
Liabilities	\$ 17,730,232
Surplus	18,293,369
Total	<u><u>\$ 36,023,601</u></u>
Revenue	\$ 13,799,162
Underwriting expenses	14,527,251
Underwriting gain	(728,089)
Other income	167,670
Net Income	<u>(560,419)</u>
Change in non-admitted assets	(103,525)
Surplus -- Beginning of Year	18,957,313
Surplus -- End of Year	<u><u>\$ 18,293,369</u></u>

C. Deferred Compensation Plan

The District adopted an employees' deferred compensation plan (the "Plan") created in accordance with Internal Revenue Service Code Section 401(a). The Plan is a defined contribution plan with no liability to the District for further pension benefits in excess of contributions made by the District. A total of up to 25% of an employees' taxable income may be contributed to the Plan. The employees may also contribute after-tax money to the Plan, up to 10% of salary, provided that the overall plan limit of 25% is not exceeded.

The Plan is available to all employees, with a minimum age of 18. For full-time, year round employees, the District has elected to contribute 8% of earnings; each participant is required to contribute 4% of their individual earnings. For seasonal and part-time employees, the District has elected to contribute 1.3%; these participants are required to contribute 6.2 % of their earnings. The employee's and employer's contributions fully vest at the date of the contribution. The investments acquired for each employee are self directed by the employee under various investment options offered by the Plan. The total salaries paid by the District and covered under the plan in 2013 were \$551,058. The District's contributions to the Plan for 2013 were \$44,085.

**Eagle-Vail Metropolitan District
Notes to the Financial Statements
December 31, 2013
(Continued)**

V. Other Information (continued)

D. Tap Purchase Agreements

On May 6, 2002, the District entered into a tap purchase agreement with Buffalo Ridge Affordable Housing Corporation ("Buffalo Ridge"). Under the agreement, Buffalo Ridge purchased taps for 244 units for \$177,600. In lieu of payment of the tap fees, a promissory note was issued by Buffalo Ridge to the District for the full amount of the tap fees. The note bears interest at 7.5% per annum and matures in full in 2043. No interest or principal payments are due under the note until such time as surplus funds are generated by Buffalo Ridge and such funds are available to make payment on the note. The District has recorded a long-term receivable of \$84,342 and an equal and offsetting deferred inflow of resources to reflect this promissory note in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual General Fund For the Year Ended December 31, 2013 (With Comparative Actual Amounts for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues:					
Property tax	1,195,445	1,195,445	1,193,784	(1,661)	1,193,071
Specific ownership tax	47,818	47,818	49,144	1,326	45,539
Lottery proceeds	14,000	14,000	16,747	2,747	12,222
Buffalo Ridge tap fees	-	-	54,400	54,400	-
Interest	15,022	15,022	74,722	59,700	27,892
Other revenue:					
Golf club	1,303,500	1,303,500	1,136,875	(166,625)	1,321,027
Golf pro shop	204,000	204,000	208,297	4,297	216,478
Restaurant	233,200	253,400	208,992	(44,408)	215,790
Swim club	119,000	119,000	111,032	(7,968)	110,027
Pavilion	50,000	50,000	50,108	108	44,980
Miscellaneous	21,515	21,515	30,580	9,065	39,375
Total Revenues	3,203,500	3,223,700	3,134,681	(89,019)	3,226,401
Expenditures:					
General and administrative	518,870	518,826	450,898	67,928	468,397
Other expenses:					
Golf club	1,209,060	1,209,060	1,146,446	62,614	1,145,892
Golf pro shop	96,000	96,000	114,578	(18,578)	102,676
Restaurant	198,717	220,301	193,903	26,398	187,702
Swim club	139,157	139,157	140,626	(1,469)	123,836
Pavilion	37,620	37,620	39,968	(2,348)	46,334
Tennis club	3,475	3,475	3,562	(87)	1,885
Parks	143,800	143,800	137,325	6,475	134,922
Capital outlay	540,379	615,379	372,730	242,649	965,779
Total Expenditures	2,887,078	2,983,618	2,600,036	383,582	3,177,423
Other Financing Sources (Uses):					
Certificates of participation - principal	(215,000)	(215,000)	(215,000)	-	(210,000)
Certificates of participation - interest	(60,475)	(60,475)	(60,475)	-	(65,725)
Capital lease - principal	-	(40,510)	(40,510)	(40,510)	(41,200)
Capital lease - interest	-	(5,282)	(5,282)	(5,282)	(4,592)
Contribution from EVPOA	300,000	300,000	300,000	-	-
Total Other Financing Sources (Uses)	24,525	(21,267)	(21,267)	(45,792)	(321,517)
Excess of Revenues and Other Financing Sources Over Expenditures	340,947	218,815	513,378	248,771	(272,539)
Fund Balance - Beginning	2,759,367	2,759,367	3,326,537	567,170	3,599,076
Fund Balance - Ending	3,100,314	2,978,182	3,839,915	815,941	3,326,537

SUPPLEMENTARY INFORMATION

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual Debt Service Fund For the Year Ended December 31, 2013 (With Comparative Actual Amounts for 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues:					
Property tax	477,936	477,936	477,270	(666)	477,659
Specific ownership tax	19,117	19,117	19,648	531	18,232
Total Revenues	<u>497,053</u>	<u>497,053</u>	<u>496,918</u>	<u>(135)</u>	<u>495,891</u>
Expenditures:					
General and Administrative:					
Paying agent fees	1,200	1,200	1,200	-	1,200
Treasurer's fees	14,338	14,338	14,353	(15)	14,367
Bond principal payments	180,000	180,000	180,000	-	175,000
Bond interest payments	292,800	292,800	292,800	-	297,175
Total Expenditures	<u>488,338</u>	<u>488,338</u>	<u>488,353</u>	<u>(15)</u>	<u>487,742</u>
Excess of Revenues Over Expenditures and Other Financing (Uses)	8,715	8,715	8,565	(150)	8,149
Fund Balance - Beginning	<u>18,523</u>	<u>18,523</u>	<u>18,523</u>	<u>-</u>	<u>10,374</u>
Fund Balance - Ending	<u>27,238</u>	<u>27,238</u>	<u>27,088</u>	<u>(150)</u>	<u>18,523</u>

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District
Schedule of Bonds Payable to Maturity
December 31, 2013

Bonds and Interest Maturing in the Calendar Year Ending December 1	\$7,000,000 General Obligation Refunding Bonds Series 2009 Dated December 15, 2009 Interest Rate 2.50% - 5.00%		\$2,265,000 Certificates of Participation Series 2010 Dated January 15, 2010 Interest Rate 2.50% - 4.00%		Totals		
	Interest Due June 1 and December 1	Principal Due December 1	Interest Due May 15 and November 15	Principal Due November 15	Interest	Principal	Grand Total
2014	288,300	185,000	54,563	220,000	342,863	405,000	747,863
2015	283,213	190,000	47,963	225,000	331,176	415,000	746,176
2016	277,513	195,000	40,087	235,000	317,600	430,000	747,600
2017	267,763	205,000	31,275	240,000	299,038	445,000	744,038
2018	257,513	215,000	21,675	250,000	279,188	465,000	744,188
2019	248,913	225,000	11,050	260,000	259,963	485,000	744,963
2020	239,913	235,000	-	-	239,913	235,000	474,913
2021	230,513	245,000	-	-	230,513	245,000	475,513
2022	220,713	255,000	-	-	220,713	255,000	475,713
2023	210,513	265,000	-	-	210,513	265,000	475,513
2024	199,913	275,000	-	-	199,913	275,000	474,913
2025	188,913	285,000	-	-	188,913	285,000	473,913
2026	174,663	300,000	-	-	174,663	300,000	474,663
2027	159,663	315,000	-	-	159,663	315,000	474,663
2028	143,913	330,000	-	-	143,913	330,000	473,913
2029	127,413	345,000	-	-	127,413	345,000	472,413
2030	110,163	365,000	-	-	110,163	365,000	475,163
2031	91,913	380,000	-	-	91,913	380,000	471,913
2032	72,913	400,000	-	-	72,913	400,000	472,913
2033	52,912	420,000	-	-	52,912	420,000	472,912
2034	32,362	440,000	-	-	32,362	440,000	472,362
2035	10,813	225,000	-	-	10,813	225,000	235,813
Totals	3,890,412	6,295,000	206,613	1,430,000	4,097,025	7,725,000	11,822,025

PRELIMINARY DRAFT

Eagle-Vail Metropolitan District History of Assessed Valuation, Mill Levy and Property Taxes Collected

Calendar Year Ended December 31	Prior Year Assessed Valuation for Current Year Property Tax Levy		Mills Levied	Total Property Taxes		Percent Collected to Levied
				Levied	Collected	
1990	\$	30,203,650	17.237	\$ 520,620	\$ 516,933	99.3%
1991		30,659,510	17.195	527,190	512,426	97.2%
1992		32,862,950	16.727	549,699	547,247	99.6%
1993		33,250,340	16.727	556,178	551,738	99.2%
1994		34,012,630	16.727	568,929	564,445	99.2%
1995		34,395,170	17.904	615,811	611,640	99.3%
1996		36,130,610	16.574	598,829	597,905	99.8%
1997		37,074,710	19.800	734,079	746,731	101.7%
1998		48,063,260	16.300	783,431	781,253	99.7%
1999		48,353,530	16.300	788,163	780,559	99.0%
2000		57,667,160	13.635	786,292	785,784	99.9%
2001		57,691,600	15.435	890,470	890,227	100.0%
2002		65,210,400	15.435	1,006,523	1,004,510	99.8%
2003		65,840,480	15.435	1,016,247	1,014,970	99.9%
2004		60,929,880	16.135	983,104	981,658	99.9%
2005		60,306,930	16.535	997,175	996,672	99.9%
2006		67,832,410	14.835	1,006,294	1,005,003	99.9%
2007		68,152,280	14.835	1,011,039	1,027,499	101.6%
2008		96,804,440	14.835	1,436,094	1,434,240	99.9%
2009		98,678,150	14.835	1,463,890	1,452,271	99.2%
2010		97,870,440	19.719	1,929,907	1,926,224	99.8%
2011		97,843,400	19.720	1,929,472	1,929,460	100.0%
2012		80,481,880	20.774	1,671,931	1,670,730	99.9%
2013		80,582,710	20.766	1,673,381	1,671,054	99.9%
2014		67,304,110	21.937	1,476,450	N/A	N/A

NOTE:

Property taxes collected in any one year include collection of delinquent property taxes levied in prior years. Information received from the Eagle County Treasurer does not permit identification of specific year of levy.

Manager's Report

Jeff Layman

Fire Station Painting Update

The fire district has told us that painting their building is not in the budget this year. They expect it to make the 2015 budget. I have appealed that decision to Chief Bauer and he has vowed to bring it up to his board at next week's meeting. He will let me know of their decision.

Post Boulevard Roundabout at US Highway 6

Avon is massaging some construction bids for this project and will present a "winning" bid to their council on July 15. Once the bid is awarded, and absent any "glitches", construction on the project will start almost immediately.

Human Resources Committee OK Changes

The EV BOG included a 2.8% increase in the 2014 budget, to be effective on January 1, 2014. This was meant to be a "merit" or "pay for performance" increase, rather than an across the board, cost of living increase. The intent of this increase was that all employees would be awarded the same % increase based on "team performance", rather than individual performance.

It was suggested, and the Human Resources Committee agreed, that responses to the 2014 Community Survey would form the basis for determining to what degree EV employees were performing. A method was developed and endorsed by the Human Resources Committee. After applying the methodology, a 2.7% increase was agreed to by the Committee. A description of the method can be found in the "FYI" section of your packet.

Additionally, the Committee agreed, that in response to the changes in their work responsibilities and the development of their skills, knowledge and abilities, certain position titles be changed to better reflect their new reality. Accordingly, the title "Assistant Golf Course Superintendent of Parks and Golf Courses" has been changed to "Golf Course Superintendent", the "Assistant Golf Pro" to "Head Golf Professional" and the "Superintendent of Parks and Golf Courses" to "Director of Parks and Golf Courses". More information on these changes can be found in the "FYI" section of the packet. There is no budget impact.

Survey Review Re-scheduled for September Work Session

We conducted a "quick and dirty" conversation about the 2014 Community Survey results a couple of months ago with the idea that we would go into greater detail this month. We've made the decision to move it to the September Work Session so that it's fresh in our minds as we begin the budget process and fall planning meeting.

Quality and Staff

An acquaintance of mine stopped me after the July 4th parade in Vail to tell me that his friend, a scratch golfer from out of state, had a wonderful experience at our golf course last week. The staff went out of their way to make sure he was taken care of, the layout was "spectacular" and every

course maintenance worker he saw was working hard at his job. This golfer is a frequent Vail visitor and player. Congrats to Ben, Steve and their staffs!

Similarly, I've heard compliments about this year's Swim Club. Despite the challenges of training a whole new management/supervisory staff, we have a very positive "energy" around the pool. Part of that, no doubt, is due to the re-establishment of our new swim team.

I'm really proud of the whole group and the work they're doing for our community! I hope you are, too.

Follow-Up on Fall Retreat Topics

At our fall retreat, we were asked to complete work on the following subjects. We will provide implementation information as appropriate:

EagleVail Development Plans

Consolidate all the current EV development plans and assemble a framework for a full master plan

- This goal has evolved into work on:
 - The Replacement Reserve Fund
 - The Long Range Financial Plan
 - An Amenity and Improvement Prioritization Exercise
 - Continued work on developing ski facilities
 - Exploring the potential development of EV's "excess" land inventory
 - EC Master Plan for the EV Business Center
- We discussed this in detail at the May 1 work session jointly with the Development Committee. Out of that meeting came a request for them to meet again to come up with some recommendations. One of the early recommendations is to raze the Tennis Building to reduce costs and clear the way for a Community Clubhouse to eventually be built on that site.

Develop Alternatives for Establishing a Post Office in EagleVail

- We have been encouraged by the Avon Postmaster to develop curbside cluster boxes in EV. We have done some preliminary work on the cost of this service and we were anxious to see how the idea scored in the recent Community Survey.
- The largest single block of respondents to the survey (34.3%) indicated that this is a (1) or "not a priority". But, 39.4% responded that it is a (5) or a (4) or "Highest Priority". Pretty much a "split decision"!
- We'll keep working through some of the details and report back when we have something definitive.
- In the meantime, we'll keep looking for an angle on developing the EV Business Center Contract Postal Unit.

Study Annexation/Incorporation Alternatives

- Active work on this task has been accomplished at this time. We continue to monitor planning developments in the towns.

Replacement Reserve Fund: Community Communication Plan

- This plan is being implemented with every community communication according to the plan.

EagleVail Golf Courses & Parks

Management Report

July 9, 2014

Golf Courses:

- Both golf courses are in excellent shape and continue to improve on a daily basis.
- I am very happy with the overall condition and playability of the golf courses.
- As we move forward our efforts continue to focus on the “details” that truly make EagleVail unique and one of the best golf courses in the area.

Park & Rec:

- The parks and fields are in excellent condition for this time of the year. We have received a tremendous amount of positive feedback regarding the maintenance on the fields.
- We continue to mow and trim all the turf on a regular basis.
- All the irrigation in West Park, Ptarmigan Park, Coyote Park, and Trout Pond Park remain on normal water restrictions imposed by ERW&SD.

Pavilion Pond Update: *(see photos)*

- Over the past several years we have noticed a considerable increase in the amount of algae and aquatic weeds in Pavilion Pond. A healthy pond or lake should have up to 30% plant coverage in order to provide habitat, forage for invertebrates, and reproduction areas for resident fish. However, when vegetation begins to interfere with recreation or covers more than 50% of the basin, a proactive management plan is required. There are several management tools available for controlling and/or minimizing nuisance aquatic vegetation. One method is to physically remove the unwanted vegetation by hand. We have used this method in the past but with little success. Chemical intervention is another technique that uses conventional herbicides and pesticides to eradicate the algae and weeds. This process can provide immediate results but may adversely impact the ecosystem and environment. The third and most sustainable method of controlling aquatic vegetation is through biological mediation. This technique employs naturally occurring organisms to control either the nuisance plants or the nutrients at the origin of the plant growth. The most commonly used biological control methods are grass carp, minnows, and beneficial bacteria.
- Last week, with the help of our water consultant Aqua Sierra Inc. and some local kids, we stocked Pavilion Pond with 3 dozen sterile grass carp and several hundred fathead minnows. The grass carp will help control the algae and aquatic weeds. The fathead minnows are opportunistic feeders that feed just below the water's surface where many insect larvae, such as mosquitoes, are found. An added benefit of stocking fathead minnows is that they are a high caliber food source for other fish.
- As stewards of the environment we are excited about the opportunity to improve the water quality in Pavilion Pond using an ecologically friendly solution. I will be sure to keep you posted on the result.

Water: *(see attachments)*

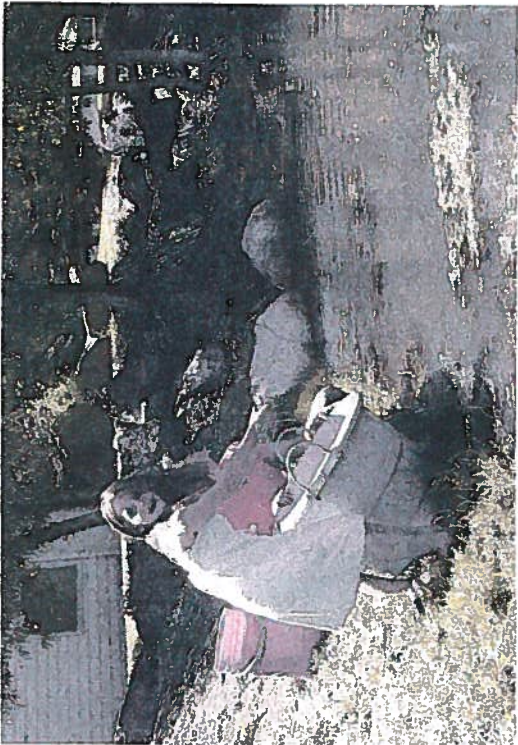
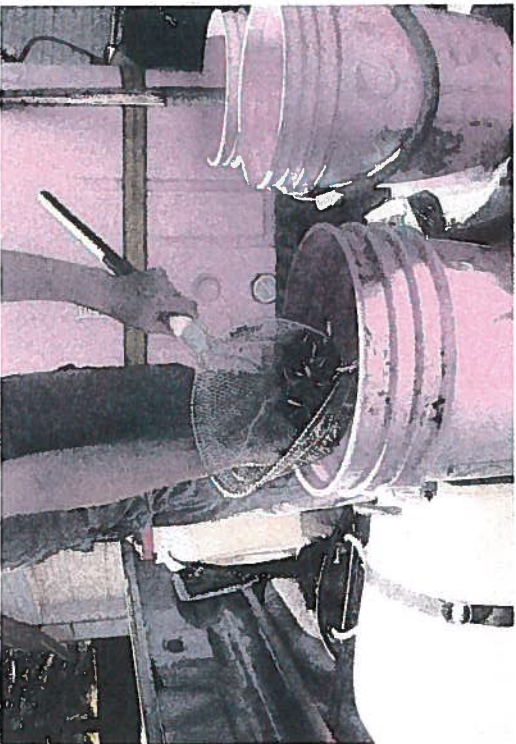
- We continue to monitor the waterways throughout the community on a daily basis. Current stream flows in the Eagle River and Stone Creek are just above normal for this time of the year.
- The lack of rain during the past six weeks has definitely made it more challenging for us. So far this summer we recorded only .25 inches of rain. I am hopeful that the “monsoonal rains” start soon.

Staffing:

- I am very pleased with our core staff this year. They do a fantastic job and it shows in the product we provide for our guest and community. However, it's been more difficult to retain new seasonal employees this year than in the past. The labor market for our area is definitely changing with more opportunities available for fulltime work. We continue to seek unique and creative ways to hire seasonal staff.

We continually strive to provide our community and guest with the best recreational experience in the valley. I look forward to seeing everyone at the next board meeting. If you have any question or concerns please feel free to contact me at your convenience.

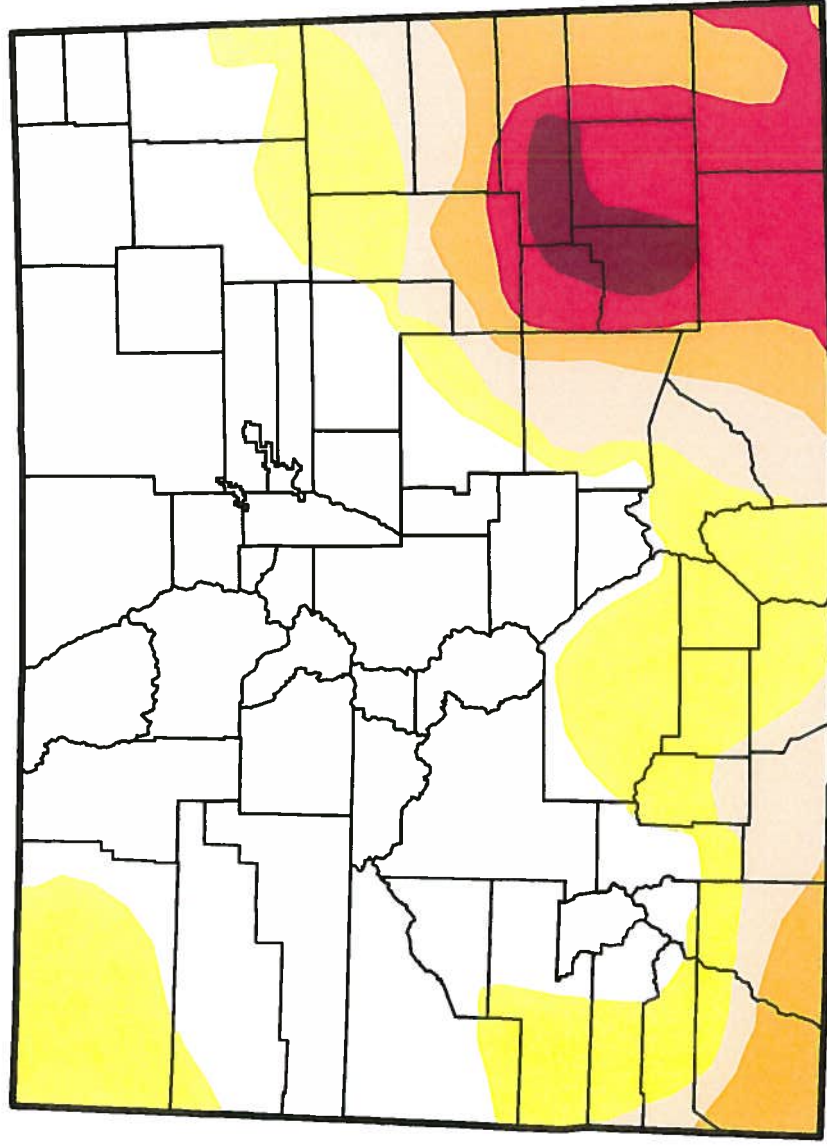
Steven H. Barber
Director of Parks and Golf Course Maintenance



U.S. Drought Monitor

Colorado

July 1, 2014
(Released Thursday, Jul. 3, 2014)
Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	54.12	45.88	25.85	17.30	9.32	1.89
Last Week 6/24/2014	50.84	49.16	26.49	17.30	9.32	1.89
3 Months Ago 4/1/2014	38.38	61.62	23.40	14.93	6.90	1.47
Start of Calendar Year 12/31/2013	32.04	67.96	22.33	13.56	4.01	1.47
Start of Water Year 10/1/2013	24.91	75.09	37.88	12.01	4.01	1.47
One Year Ago 7/2/2013	0.00	100.00	100.00	83.12	39.20	17.54

Intensity:



The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. See accompanying text summary for forecast statements.

Author:

Anthony Artusa
NOAA/NWS/NCEP/CPC



Eagle-Vail Golf Course
Daily Water Flow & Weather Chart
June 2014

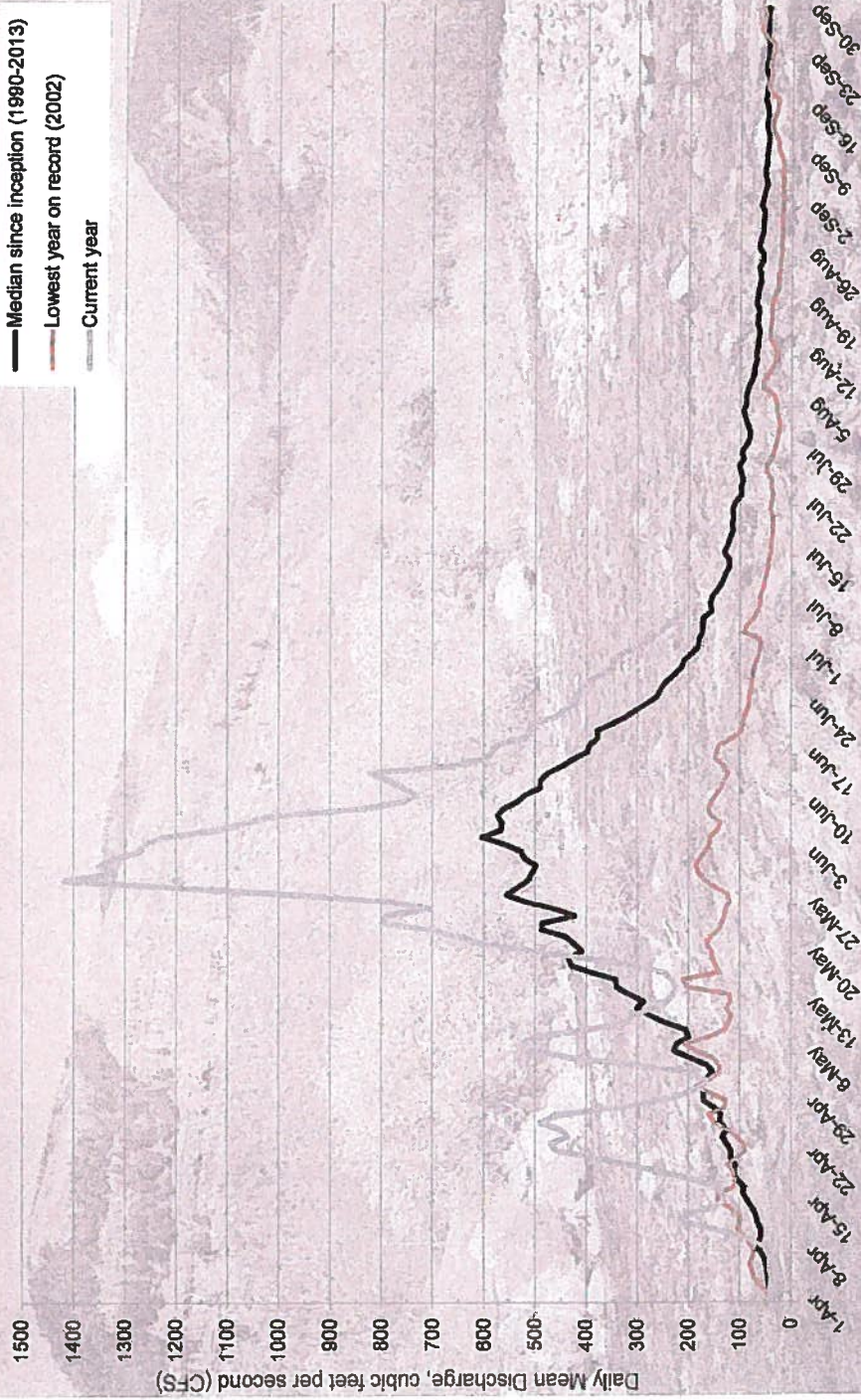
Date	Main Course (Enter)	Par 3 Parks High School (Enter)	Total Usage	ET (Enter)	Rainfall (Enter)
1	342,848	168,871	511,719	0.18	0
2	633,526	185,762	819,288	0.21	0
3	646,966	178,524	823,490	0.22	0
4	716,351	217,893	934,244	0.2	0
5	722,114	215,967	938,081	0.15	0
6	710,064	241,582	951,646	0.2	0
7	747,387	233,905	981,292	0.15	0
8	711,635	213,138	924,773	0.2	0
9	0	36,260	36,260	0.15	0.2
10	704,843	34,752	739,595	0.13	0
11	621,613	246,439	868,052	0.18	0
12	681,536	194,274	875,810	0.15	0
13	722,195	162,885	885,080	0.17	0
14	650,799	98,358	749,157	0.18	0
15	595,365	183,813	779,178	0.18	0
16	644,845	215,633	860,478	0.2	0
17	658,056	163,265	821,321	0.2	0
18	658,742	226,693	885,435	0.17	0
19	59,165	212,238	271,403	0.18	0
20	692,249	230,535	922,784	0.2	0
21	680,060	279,408	959,468	0.18	0
22	677,656	236,011	913,667	0.18	0
23	36,258	210,464	246,722	0.2	0
24	588,789	198,675	787,464	0.2	0
25	705,501	204,125	909,626	0.2	0
26	744,016	267,560	1,011,576	0.12	0
27	744,587	165,858	910,445	0.21	0
28	591,707	275,745	867,452	0.2	0.05
29	636,604	235,531	872,135	0.17	0
30	715,482	252,798	968,280	0.21	0
31	0	0	0	0.21	0
Totals & Averages	18,040,959	929,932	18,970,891	0.183226	0.25

USGS station: Eagle River near Minturn

07/06/2014 streamflow: 224 CFS, 130% of normal



- Median since inception (1990-2013)
- Lowest year on record (2002)
- Current year



Historical median peak: 603 CFS, June 5

EagleVail Golf Club Update
July 19th, 2014

Please see the attached "At-a-Glance" revenue report.

Golf Revenues

As you will see in the attached financial comparison, we are slightly down to last year, most notably greens fees and punch cards. The deficits in these two categories are somewhat offset by the increase in season pass sales but leaves room for improvement. To date we have sold 166 Individual Pinnacle Passes and 1 family pass. Total pass sales revenue thus far should show \$172,619, an increase of \$12,769 over last year! We will start running our regular summer promotions like the "lunch special" and other events to increase rounds and greens fees in our slow time and continue to advertise as usual to keep our tee sheets full.

Marketing/Advertising

Our biggest news this month is that the Golf at Altitude show is complete and has started airing on Altitude TV. Check your TV listings and let us know how we did. Ben Welsh will be featured in the August issue of Avid Golfer Magazine for the Mountain Golf issue with tips for playing golf at elevation. We also have feature ads in June, July and August with Avid Golfer. We are continuing with our weekly email blasts and bi weekly Facebook posts to advertise our events like buckets and brews, Glowball golf, Firecracker and Daily restaurant specials.

Food & Beverage

The restaurant has been doing great so far and is \$5000 up over this time last year. We have had some turnover in staff but are working to fill the positions with quality employees to ensure our quality and service doesn't suffer through the transition. We are continuing our specials but haven't had much success getting the community to come dine with us. I think the increase in revenue is due to the great food experience for the golfer and our friendly staff.

Group Sales

Our group rounds are up slightly but greens fees are on par with last year. We had more groups earlier but they were paying the Value season rate. Our bookings through July look similar to last year and we are working to attract as many of the visiting corporate groups and weddings as we can going forward.

Summer Programs

We recently finished our second session of First Tee Junior programming with 43 NEW kids. This brings our total participants to 90 which is a wonderful success in my opinion. That is double the total from last year and we still have one more session in August. We will begin our Get Golf Ready adult group lessons next week and hope to continue growing the game in our valley. We also finished our CMC Adult class and had 6 happy new golfers that are excited to play the par 3 for the rest of the summer!

Healing Heroes

The Healing Heroes information is finalized and we will start advertising immediately. We are excited to host the event and hope to have lots of community involvement with the tournament.

Clubhouse Capital Improvement

As budgeted, we completed the new rain gutters on the clubhouse this week.

Respectfully Submitted,



Ben Welsh

As of July 10, 2014

Opening Date: 5/1/2013 5/3/2014

Category	YTD 2013	YTD 2014	12-'13 Change	% change
Rounds	7,587	7,369	\$ (218)	-3%
Group Rounds (incl. charity)	324	396	\$ 72	22%
Pinnacle Passholder Rounds	2516	2551	\$ 35	1%
Green Fees \$\$	\$250,171	\$225,413	\$ (24,758)	-10%
Cart Fees (spectator fees only)	\$3,233	\$2,030	\$ (1,203)	-37%
Range Fees	\$31,365	\$29,182	\$ (2,183)	-7%
Adv. Reservations	\$2,310	\$1,660	\$ (650)	-28%
Punch Cards	\$32,200	\$23,695	\$ (8,505)	-26%
Passes	\$159,850	\$172,619	\$ 12,769	8%
Punch and Pass combined	\$192,050	\$196,314	\$ 4,264	2%
Merchandise	\$46,550	\$48,012	\$ 1,462	3%
Merchandise Margin %	37.45%	38.25%	0.80%	
Rental Clubs	\$12,380	\$12,155	\$ (225)	-2%
Food & Beverage Total	\$ 73,983.00	\$ 78,977.00	\$ 4,994	7%

Key Performance Indicators

Total GF Revenue per Round	\$ 32.97	\$ 30.59
GF per round Non-Passholders	\$ 49.33	\$ 46.79
Merchandise Per Round	\$ 6.14	\$ 6.52
F&B per Round	\$ 9.75	\$ 10.72

Willow Creek Par 3 Course

Early opening in 2012

Par 3 Opening Date	5/24/2013	5/23/2014
Season End totals	2013	2014
Rounds	2782	2164
Greens Fees	\$ 25,665.00	\$ 22,351.00
Food & Bev	\$ 1,578.00	\$ 1,355.00
Merchandise	\$ 2,034.00	\$ 1,757.00
Rentals	\$ 1,200.00	\$ 1,046.00
Total Revenue	\$ 30,477.00	\$ 26,509.00
Change from Previous year	-57.37%	-13.02%

-22%

-13%

-14%

-14%

-13%

-13%

Administrative Staff

Manager's Report
July 17, 2014

POA Update:

- A total of \$25,463.32 was collected in dues in the month of May. There are eighteen (18) homeowners that owe for 2013 and 2014, thirty (30) homeowners still owe dues for years past 2013 and eighteen (18) homeowners have payment arrangements.

Other Administrative Business:

- I can give a quick update on how the Luau/Pig Roast on July 11, 2014 went at the meeting if you were not able to join us and want to know the outcome. EagleVail is hosting the VVP After Hours Mixer on July 16, 2014, 5:00-7:00pm at the Pavilion. It would be great if you can join us there to mix and mingle and if you are not able to join us I can give an update on this one as well. There is an Afternoon Club/Moonlight Swim on July 20, 2014, 6:00-10:00pm with live music by Scotty Kabel. Our next two Ice Cream Socials are scheduled for July 22, 2014 at Ptarmigan Park, 6:30-7:30pm and August 6, 2014 at Coyote Park, 6:30-7:30pm. There is another Moonlight Swim scheduled for August 10, 2014, 8:00-10:00pm. Our Clambake is scheduled for August 17, 2014 on the Pavilion beach, 6:00-8:00pm with live music by Minturn Express. Please plan on joining us at these events.
- All of our meetings will be held at the Pavilion through the summer. Please remember that there are no work sessions in June, July or August. We will resume work sessions again on September 4, 2014. That work session along with the regular meeting in September and the work session and regular meeting in October will all be held at the Pavilion as well. I will let you know for sure when we will be back at the Clubhouse.

Our next meeting will be the Regular Meeting on August 21, 2014 at 4:30pm at the **EagleVail Pavilion.**

Respectfully,

Kris O'Neill

Administrative Manager

EagleVail Community Relations/ Compliance

Board Report

July 17, 2014

Priorities:

- Yard Maintenance
- Animal Control
- Impounded
- Trailers and Campers

I am continue working towards getting all owners of vacant lots to keep them maintained. Most of them are taking care of their lots. There are a few that will have their lots mowed and will be billed.

Operation "Pup Sweep" has been an ongoing process and I believe we are seeing some results. On July 2nd ECAS and I were out on the golf course at 6 am. Several contacts were made. EVPOA verbal warnings as well as Eagle County written warnings were handed out. We will be out on the course again on the 10th and 11th of July.

You may see a couple of signs that have been placed out in the Community. "Impounded Dog" signs are being placed in the area to try and educate anyone who sees them. They will be placed near locations that dogs have been picked up by Animal Control or by me. Signs will remain out for a week or so and then be moved to a new location.

Trailers and campers continue to be a challenge. In an effort to work with owners I extend a grace period before and after use. This has been working well. Many have emailed or called letting me know that they will have a trailers at their residence. I continue to make new contacts with trailer owners.

As always, if you have any questions or concerns please feel free to contact me at any time.

Respectfully submitted,

Ted Hanley

EagleVail Violations

7/11/2014

Violation #	Date	Address	EagleVail Violation Log Sheet	Violation/Observation	Timeframe	# of violations
14-023	6/5/2014	71 Elk Lane		Animals / Failure to Control	10 Days	2
14-024	6/11/2014	977 (E) Deer Blvd		Temporary Accomidations	10 Days	2
14-025	6/11/2014	977 (E) Deer Blvd		leases	10 Days	2
14-026	6/11/2014	170 (A) Grouse Ct		parking and trash		1
14-027	6/17/2014	1201 Eagle Dr		Restrictions on Parking /Vehicles	1 day	1
14-028	7/2/2014	14th Fairway		Animals / Failure to Control		1
14-029	7/2/2014	14th Fairway		Animals / Failure to Control		1
14-030	7/2/2014	14th Fairway		Animals / Failure to Control		1
14-031	7/2/2014	14th Fairway		Animals / Failure to Control		1
14-032	7/2/2014	14th Fairway		Animals / Failure to Control		1
14-033	7/2/2014	14th Fairway		Animals / Failure to Control		1
14-034	7/2/2014	14th Fairway		Animals / Failure to Control		1
14-035	7/2/2014	16th Fairway		Animals / Failure to Control		1
14-036	7/8/2014	62 Eagle Dr.		Restrictions on Parking /Vehicles	10 Days	1
14-037	7/8/2014	1156 (E) Deer Blvd		Restrictions on Parking /Trailers	10 Days	1
14-038	7/8/2014	170 (A) Grouse Ct		Restrictions on Parking /Vehicles	10 Days	2
14-039	7/8/2014	877 Deer Blvd #1		Restrictions on Parking /Vehicles	10 Days	1

Additional Dog Control Measures

Ted Hanley

Issue

Perception that the number of complaints from owners and residents about Dog Control are increasing.

Background

The Covenants, Conditions and Restrictions state that dogs must be on leash at all time when outside of a residence unless within a fenced yard. Great strides have been made to get dogs on leashes throughout the community, yet still complaints still surface.

Discussion

The staff has discussed several additional options that will be bullet pointed below:

- **DNA Testing.** This would entail having owners of dogs and or cats bring them in to get the pet registered and a swab taken to collect their DNA (\$34.95). A data base would be created with all registered animals. If a doggie land mine is found a sample would be taken (\$15) and sent in to have it analyzed (\$59.95) to match it in the data base. Still researching.
- **Animal Control Officer.** Create a contract with Eagle County Animal Services to provide more hours within the Community (\$64/hour). Still researching.
- **Cameras.** This option was brought up at the last meeting. It is very difficult to estimate costs of implementation. This is probably not realistic due to the difficulties of identify dogs and owners from a photo. This idea has been discarded.
- **Public Information Campaign/ Wall of Shame.** This option will largely take place on social media. Board Members, Staff, Owners and Residents are encouraged to take pictures of misbehaving dogs and owners. These pictures will be submitted to the EVPOA and would then be posted on our social media outlets, including the weekly e-blast. We are testing this idea now. We are going to call this "Who let the dogs out."
- **Other Options.**
 - There is a city in Spain that mails the dog poop to the owner if not scooped. A volunteer will casually get the dog's name and breed from the owner and will look it up in a data base and then mail the deposit to the owner. This has reduced the poop problem by 64%.
 - Scooppoop.org has funny videos that we will post on social media ect. With "Dog Doggity Poop Pick up Dance"
 - Flags in poop saying "my neighbor left this in my yard"
- **Education.** This idea is already in motion. Several temporary signs have been placed in the area that say: "Impounded Dog Found loose near this spot Please leash your dog \$45 minimum fee at Eagle County." These signs will stay in a location for about a week and then be moved to a new location.

Pay For Performance Increase—2014

By: Jeff Layman

Issue

Do you agree with the method proposed to award permanent, full time staffers pay raises for 2014?

Background

The EV BOG included a 2.8% increase into the 2014 budget, to be effective on January 1, 2014. This was meant to be a “merit” or “pay for performance” increase, rather than an across the board, cost of living increase. The intent of this increase was that all employees would be awarded the same % increase based on “team performance”, rather than individual performance.

It was suggested, and the Human Resources Committee agreed, that responses within the 2014 Community Survey would form the basis for determining to what degree EV employees were performing. The exact methodology was left to staff to develop.

The purpose of this Briefing Paper is to describe the proposed method.

Discussion

This method is based on responses to certain questions asked in the 2014 Community Survey. It should be noted that few of the questions actually reflected directly on EV employee’s performance. Those questions are numbers 1,2,3,4 and 7. These questions and the answers in 2014 are listed in the attachment.

The method developed is thus:

For every response that is predominantly positive, that is a rating of 4 or 5, the team is given a +. For those responses that are rated predominantly negative (1 or 2), the team gets a -. All ratings of 3 (neither positive nor negative) are discarded.

The total number of ratings left were then divided by positive and negative. The number of positive ratings were then divided into the total number of ratings. The resulting % is then multiplied by 2.8. The result is the recommended pay raise for every EV full time, year ‘round employee. In this case, it’s 2.7%.

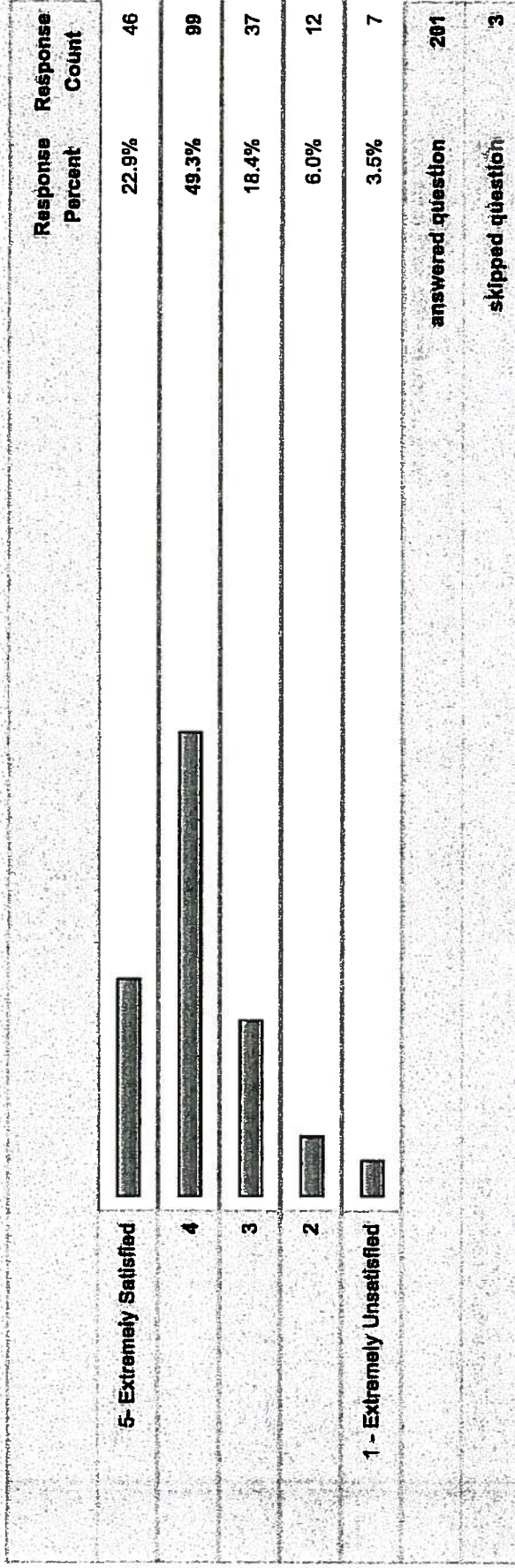
The 2014 calculation, then looks like this:

Total # of Responses	# of Positive Responses	# of Neutral Responses (discarded)	# of Negative Responses	Positive Responses/Total # of Responses (less neutral = 29)	Resulting % / 2.8 (merit increase pool)
43	28	14	1	28/29 = 97%	.97 x 2.8 = 2.7

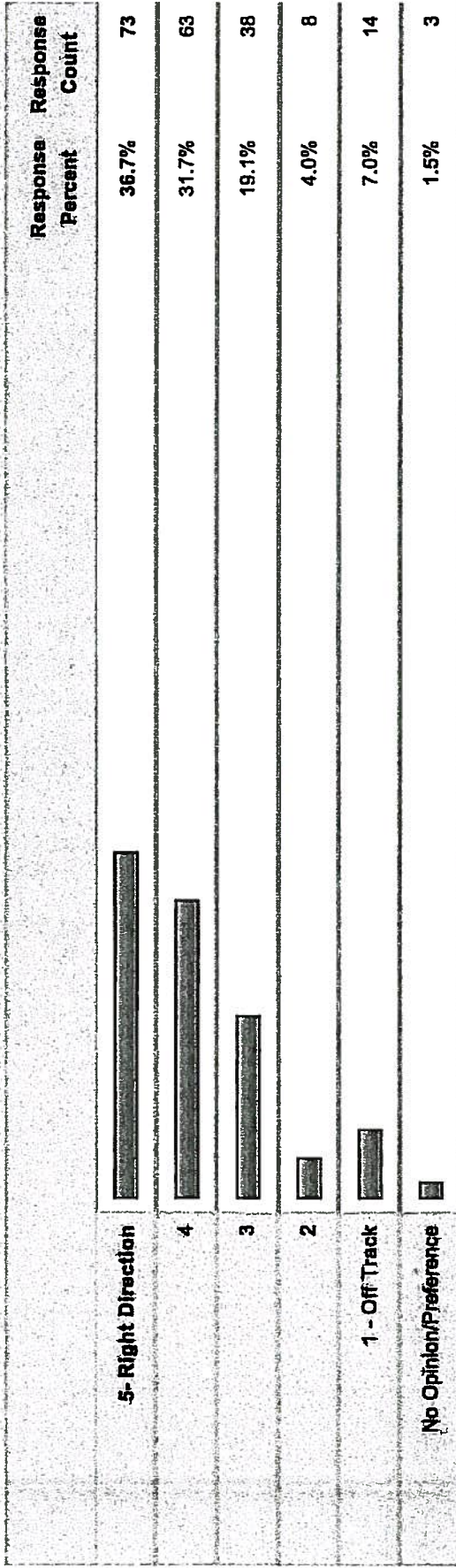
Fiscal Impact

2.8% was budgeted for this purpose in 2014. We propose to award 2.7%.

1. Given all of the amenities, services and overall quality of living provided in EagleVail, I am satisfied with the value I receive



2. Would you say that things in EagleVail are going in the right direction?



Why do you feel this way? (optional)

64

answered question	199
skipped question	5

3. Since 2010, has the sense of community within EagleVail improved, gotten worse or stayed the same?

		Response Percent	Response Count
5- Improved		27.8%	55
4		27.8%	55
3 - Stayed the same		22.2%	44
2		2.5%	5
1 - Gotten Worse		5.6%	11
No Opinion/Preference		14.1%	28

Do you have any comments or suggestions on your response?

36

answered question	198
skipped question	6

4. The Community of EagleVail has completed the following projects. Please indicate your level of satisfaction with the finished project.

	5- Extremely Satisfied	4	3	2	1 - Extremely Unsatisfied	No Opinion/Preference	Rating Count
Community Garden	27.0% (53)	33.7% (66)	10.7% (21)	4.1% (8)	4.1% (8)	20.4% (40)	196
Golf Course Renovations	21.9% (43)	28.6% (56)	12.8% (25)	2.6% (5)	5.6% (11)	28.6% (56)	196
EagleVail Hiking Trail	43.7% (86)	36.0% (71)	10.2% (20)	3.0% (6)	1.0% (2)	6.1% (12)	197
Entry Monuments	36.7% (72)	37.2% (73)	13.8% (27)	5.6% (11)	4.1% (8)	2.6% (5)	196
New Logo	31.5% (62)	36.5% (72)	16.2% (32)	4.6% (9)	4.6% (9)	6.6% (13)	197
New Street Signs	30.6% (59)	39.4% (76)	18.7% (36)	4.7% (9)	4.7% (9)	2.1% (4)	193
Pavilion Renovation	25.3% (49)	35.1% (68)	12.4% (24)	3.6% (7)	4.6% (9)	19.1% (37)	194
Power Line Burial	31.8% (62)	30.8% (60)	12.8% (25)	3.1% (6)	5.1% (10)	16.4% (32)	195
Support Eco Trails on North side of Hwy 6	34.4% (66)	29.7% (57)	14.1% (27)	4.7% (9)	3.1% (6)	14.1% (27)	192
Swimming Pool	46.7% (92)	25.9% (51)	6.1% (12)	4.6% (9)	7.6% (15)	9.1% (18)	197
Traffic Calming (Safety of Pedestrians/Cyclists)	18.4% (36)	33.7% (66)	21.4% (42)	11.2% (22)	10.2% (20)	5.1% (10)	196
Wayfinding Signs (Directional signs)	24.5% (47)	35.4% (68)	20.8% (40)	7.3% (14)	5.2% (10)	6.8% (13)	192
Do you have any comments or suggestions on your responses?							62

answered question 199

answered question	106
skipped question	98

7. How satisfied are you with these EagleVail amenities and services ? (If you don't use the facility noted, please mark "don't know/no opinion")

	5 - Extremely satisfied	4	3	2	1 - Extremely unsatisfied	Don't Know/No Opinion	Rating Count
Covenant Enforcement	10.7% (21)	22.3% (44)	30.5% (60)	8.1% (16)	10.7% (21)	17.8% (35)	197
Community Clean Up	21.2% (42)	38.4% (76)	18.2% (36)	5.1% (10)	3.0% (6)	14.1% (28)	198
Design Review Committee	6.2% (12)	27.5% (53)	20.7% (40)	6.7% (13)	5.7% (11)	33.2% (64)	193
Athletic Fields (soccer and baseball fields owned by EagleVail)	10.8% (21)	30.8% (60)	15.4% (30)	1.5% (3)	2.1% (4)	39.5% (77)	195
Cross country Nordic Trails	15.3% (30)	32.7% (64)	17.3% (34)	6.6% (13)	3.6% (7)	24.5% (48)	196
Dog Enforcement (Operation Pup Sweep)	10.3% (20)	16.9% (33)	18.5% (36)	14.9% (29)	26.2% (51)	13.3% (26)	195
Golf Club-18 Hole Course	20.1% (39)	22.7% (44)	10.8% (21)	3.6% (7)	5.7% (11)	37.1% (72)	194
EagleVail Business Center Revitalization	2.6% (5)	14.4% (28)	22.7% (44)	18.0% (35)	10.8% (21)	31.4% (61)	194
EagleVail Hiking Trail	40.5% (79)	34.9% (68)	10.8% (21)	2.6% (5)	3.1% (6)	8.2% (16)	195
EagleVail Pavilion	22.8% (44)	33.7% (65)	11.4% (22)	5.2% (10)	4.7% (9)	22.3% (43)	193
Leash program (to encourage leash usage)	12.2% (24)	16.8% (33)	13.3% (26)	8.7% (17)	11.7% (23)	37.2% (73)	196

Newsletter	25.6% (50)	40.5% (79)	19.0% (37)	5.1% (10)	4.6% (9)	5.1% (10)	195
Pavilion Beach and Fire Pit	10.8% (21)	19.6% (38)	14.9% (29)	1.5% (3)	3.6% (7)	49.5% (96)	194
Pavilion Park and Great Lawn	12.0% (23)	34.9% (67)	10.4% (20)	2.6% (5)	2.6% (5)	37.5% (72)	192
Swimming Pool	37.6% (74)	23.9% (47)	8.6% (17)	3.0% (6)	6.6% (13)	20.3% (40)	197
Friendliness, helpfulness and courtesy of EagleVail employees	35.7% (70)	21.9% (43)	13.3% (26)	4.1% (8)	5.1% (10)	19.9% (39)	196
Maintenance/cleanliness of EagleVail owned facilities	27.7% (54)	38.5% (75)	15.9% (31)	3.6% (7)	3.1% (6)	11.3% (22)	195
Maintenance of Regulatory, Wayfinding and Street Signs	27.7% (54)	37.4% (73)	17.9% (35)	3.1% (6)	5.6% (11)	8.2% (16)	195
Maintenance/cleanliness of EagleVail Pocket Parks	23.2% (45)	41.2% (80)	12.4% (24)	1.5% (3)	4.1% (8)	17.5% (34)	194
Maintenance and Painting of privately owned fence sections along Highway 6	13.4% (26)	26.3% (51)	18.0% (35)	10.8% (21)	9.8% (19)	21.6% (42)	194
Community events	24.9% (48)	29.0% (56)	17.6% (34)	4.7% (9)	4.1% (8)	19.7% (38)	193
Relationship with Eagle County	16.1% (31)	23.4% (45)	15.6% (30)	4.2% (8)	2.6% (5)	38.0% (73)	192
Relationship with towns and other districts (Avon, Traver Creek, Vail, water district, etc.)	11.9% (23)	21.1% (41)	16.0% (31)	4.6% (9)	2.1% (4)	44.3% (86)	194
Tennis Courts	3.6% (7)	12.4% (24)	10.8% (21)	8.2% (16)	11.9% (23)	53.1% (103)	194
Tennis Building	2.6% (5)	8.9% (17)	8.4% (16)	9.9% (19)	13.6% (26)	56.5% (108)	191
Usefulness of EagleVail website (www.eaglevail.org)	16.2% (31)	28.3% (54)	25.7% (49)	4.2% (8)	5.2% (10)	20.4% (39)	191

Whiskey Hill Golf Grill (clubhouse restaurant)	10.3% (20)	15.5% (30)	18.0% (35)	9.8% (19)	6.2% (12)	40.2% (78)	194
Willow Creek Par 3 Golf Course	15.2% (29)	23.0% (44)	13.6% (26)	1.6% (3)	4.7% (9)	41.9% (80)	191

Do you have any comments or suggestions on your responses?

55

answered question	198
skipped question	6

Job Title Changes

By: Jeff Layman

Issue

The EV Staff proposes title changes for the “number two” staff members in the Golf and Maintenance Departments, and a minor change in the title of our “Superintendent of Parks and Golf Courses”.

Background

The jobs of Director of Golf and Superintendent of Parks and Golf Courses have enlarged and become more encompassing over the last couple of years. The primary responsibilities of both positions have grown to entail more directing, reporting, controlling, monitoring business indicators, consulting, administering, coordinating, planning and organizing than ever before.

Those who currently hold those jobs, Ben Welsh and Steven Barber have been asked to take on larger roles in our community than was traditional for their positions. This has caused their assistants to take on more of the day-to-day supervision and management of the professional and maintenance functions of our golf operations.

The purpose of this Briefing Paper is to propose a method of properly recognizing those assistants.

Discussion

Steve Barber’s title was changed a couple of years ago to recognize his work on all of the parks and athletic fields in the district. His new title, “Superintendent of Parks and Golf Courses” reflected his growing oversight and responsibility. He also frequently assists with counsel on any number of EagleVail projects, ranging from street signage and painting, to signs and banners, to sidewalk maintenance and construction. He is nearly as much a “Public Works Director” as he is “Golf Course Superintendent”.

Similarly, Director of Golf Ben Welsh’s position changed from “Head Golf Pro” a number of years ago. Ben is also a consummate professional who is always seeking new personal and professional challenges. He is currently involved in the PGA “Master Golf Professional” certification program, and closer to home has taken a personal interest in increasing revenues from our pool operations. He has trained the new pool staff in how to use the “Fore Reservations” POS systems, how to access financial reporting information and made it his mission to increase the number of paid guests using the facility, and increasing our sales of food, beverages and other retail items. He is instilling a new culture of revenue awareness at the pool.

Both Steve and Ben have been involved in many ways with the special events that EV is growing.

Accordingly, our current Assistant Golf Course Superintendent, Brent Barnum, has taken on more accountability, authority and responsibility for the day to day operation of golf course maintenance. We recommend that his title be changed to reflect this new reality—“Golf Course Superintendent”. There is no immediate plan to seek additional compensation for this position and the title change recognizes Brent’s qualifications for the position (see attached resume) and his contributions to the organization.

Likewise, Assistant Golf Pro David Thompson’s duties have increased in scope. That, and his recent attainment of a “Class A Membership” in the PGA, have caused the staff to recommend that his title be changed to “Head Golf Professional”. Dave is a seasonal employee of the EVMD and has served EV since April 2006. There is no immediate plan to seek additional compensation for this position and the title change

recognizes Dave's qualifications for the position (see attached resume) and his contributions to the organization.

Additionally, we are proposing that Steve Barber's title be changed to "Director of Parks and Golf Courses". This would recognize his co-equal status in this organization as a "director" with Director of Golf Ben Welsh.

Recommendation

We recommend that the title "Assistant Golf Course Superintendent of Parks and Golf Courses" be changed to "Golf Course Superintendent", the "Assistant Golf Pro" be changed to "Head Golf Professional" and the "Superintendent of Parks and Golf Courses" be changed to "Director of Parks and Golf Courses".

Fiscal Impact

There is no fiscal impact to these title changes at this time.

BRENT BARNUM, CURRENT
TITLE 'ASSISTANT SUPT. OF
PARKS AND GOLF
COURSES'

Job Description: Golf Course Superintendent

Scope:

- ◆ EagleVail Golf Courses (18 Hole and Par 3)
- ◆ Maintenance Buildings
- ◆ Irrigation Systems
- ◆ Golf Course Maintenance and Related Equipment
- ◆ Golf Course Landscape Features (flowers, trees, shrubs, and etc.)

Principle Functional Responsibilities:

- ◆ Definition – Supervises, directs, manages, and participates in the construction and maintenance of both golf courses and performs related tasks as required.
- ◆ Supervises and manages the maintenance of the greens, tees, fairways, roughs, bunkers, driving range, and any related areas.
- ◆ Manages, operates, services and repairs the various components of a complex irrigation system.
- ◆ Inspects various components of the irrigation system and maintains record keeping of all irrigation and water consumption.
- ◆ Instructs and trains the maintenance staff and maintains records on the proper use and care of golf course equipment.
- ◆ Supervises the planting and cultural practices involved in growing various turfgrasses, trees, and ornamental plants as required.
- ◆ Supervises and manages all fertilizer, pesticide, and soil management programs as required.
- ◆ Supervises the construction process of special projects as required.
- ◆ Responsible for the general maintenance of both golf courses.
- ◆ Record the Material Safety Data Sheets as required by the various governmental regulatory agencies.
- ◆ Oversees the repair and maintenance of golf course equipment.
- ◆ Responsible for interviewing, hiring, training, disciplining, and the discharge of employees.
- ◆ Supervise all golf course operations.
- ◆ Exercise a mature judgement in evaluating systems, informing supervisor of potential problems and taking corrective action when deemed necessary.
- ◆ Maintain a safe work environment for everyone's safety.

JOB DESCRIPTION AND ACTUAL DUTIES MAY NOT ALWAYS COINCIDE

Due to the dynamic nature and diversity of work required in golf course maintenance, it would be unrealistic to expect strictly outlined job descriptions to apply in every case. Job responsibilities may overlap categories at any given point in time. Under normal operations it would be understandable to ask employees to occasionally perform work outside of their normal job responsibilities.

Working Relationships:

- ◆ Works to insure that we have effective equipment and maintenance programs.
- ◆ Works with other supervisors and staff to provide the highest quality turf and golf experience.
- ◆ Work with mechanics to assure all golf course equipment is in efficient and effective operating condition.
- ◆ Internal Relationships:
 - a. All Golf Course Personnel / Pro Shop
 - b. Grounds Maintenance and Parks Staff
 - c. Food and Beverage Staff
 - d. Outside Services
 - e. Building Maintenance
 - f. Administrative Staff
- ◆ External Relationships:
 - a. Equipment Manufactures
 - b. Turf and Golf Course Suppliers
 - c. Various Subcontractors
 - d. Other Golf Courses
 - e. Golf Associations
 - f. State and Local Agencies
 - g. Community
 - h. Home owners

Remarks:

- ◆ Experience in all facets of golf course management and turf culture.
- ◆ Ability to schedule and supervise work to achieve the most efficient utilization of resources.
- ◆ Ability to follow written and oral instructions.
- ◆ Commitment to work with peers to provide the highest quality turf and golf experience.
- ◆ Willing to work flexible hours, including weekends and holidays.
- ◆ A thorough knowledge of the game of golf.
- ◆ Working knowledge of construction, establishment, and maintenance practices employed on golf courses.
- ◆ Working knowledge of watering practices and irrigation systems.
- ◆ The capacity to do heavy physical labor.
- ◆ Experience operating light and heavy equipment, including servicing and repair.
- ◆ Must have valid Colorado driver License.
- ◆ Able to maintain and exemplary record with customers, homeowners and employees relations.
- ◆ Able to maintain a positive work attitude and appearance within EagleVail.
- ◆ Must possess leadership skills as well as being self motivated.
- ◆ Able to train peers and associates.

BRENT BARNUM

P.O Box 8538

Avon, Colorado 81620

(970) 688-0818

bbarnum@eaglevail.org

Objective

To secure a position as a Superintendent at a high quality golf facility, and to further my knowledge and career in Golf Course Management.

Summary of Qualifications

- Over 19 years of golf course managerial experience
- Strong educational background in Turf Grass and Business Management
- Excellent leadership skills through a hands-on management style
- Well developed communication skills, both written and oral
- Spanish speaking and can manage a bilingual department
- Computer literate, able to work with various software programs
- Experienced in golf course construction and renovation
- Strong background in managing water resources
- Efficient in money management and budgeting
- Well developed people skills
- Professional, ethical, and a good steward of the environment

Professional Experience

EAGLEVAIL METROPOLITAN DISTRICT – Avon, Colorado

May 2005 - Present

Assistant Superintendent of Parks and Golf Courses

EagleVail Golf Course: 18-hole public facility with practice facility, \$750,000 annual maintenance budget, 20,000 annual rounds, and staff of 25

Willow Creek Golf Course: 9-hole par 3 public facility with practice green

EagleVail Community Athletic Fields - Baseball and Soccer

- Managed all aspects of maintaining the EagleVail 18-hole golf course facility and practice facility, Willow Creek Par 3 Golf Course, and the EagleVail Athletic Fields
- Responsible for the hiring and training of employees within the maintenance department
- Oversaw and managed the water resources for the EagleVail Metro District which consists of 3 rivers, 3 holding ponds, a 3 mile access piping system, and 5 head gates
- Reduced annual water consumption and usage by 10% through better water/irrigation management from 2005 to the present
- Assisted in the success of the EagleVail Metro District Sustainability Project which consisted of a \$1.85 million renovation improvement program to the 18-hole golf facility. The project included the renovation and construction of greens, bunkers, tee boxes, cart paths, and dredging of the ponds and creeks
- Oversaw the \$300,000 cart path renovation/construction project that focused on the improvement of pace of play
- Facilitated and currently in process of making EagleVail Golf Course a certified member of the National Audubon Society. Estimated completion of the certification process in the fall of 2014

EAGLEVAIL METROPOLITAN DISTRICT *(Continued)*

- Supervised the annual planning, purchasing, record keeping, and applications of the fertility programs for the 2 golf courses and the athletic fields. Created a new winter protection fertility program that reduced the winter disease pressure by 50%
- Implemented a new equipment service program to increase its longevity and efficiency. Assisted the Superintendent in saving 35% in capitol monies by utilizing the 1st TEE Program to purchase equipment
- Managed and oversaw the irrigation systems in the EagleVail Metro District which consists of both Rainbird Cirrus and Toro Site Pro irrigation systems, with two separate pump houses
- Recorded all weather data throughout the EagleVail Metro District
- Assisted in the installment of the lightning detection system in the EagleVail Metro District to increase the safety for the community
- Supervised improvements to the maintenance facility to provide better functionality and aesthetics
- Kept sound, professional, and good working relationships with other department heads, contractors/salesmen, and community members

FORT COLLINS COUNTRY CLUB – Fort Collins, Colorado

February - April 2005

Assistant Superintendent

18-hole private facility, \$570,000 annual maintenance budget, 30,000 annual rounds, staff of 25

- Assisted superintendent in all aspects of maintaining the golf course
- Scheduled daily tasks for golf course operations and managed maintenance personnel
- Constructed 10,000 sq. ft. bluegrass nursery to improve resources at the facility
- Installed clubhouse patio and landscaping to improve the aesthetics of the country club
- Managed and performed all fertility program applications

EducationCOLORADO STATE UNIVERSITY

Fort Collins, Colorado

B.S. – Landscape Horticulture

(Concentration: Turf Management)

December 2001

- Pesticide Applicator's License in the state of Colorado
- Accumulation of continuing education credits by attending classes at the GCSAA and RMGCSA annual conferences and trade shows

WESTERN STATE COLORADO UNIVERSITY

Gunnison, Colorado

B.A. – Business Administration

(Concentration: Management)

May 1999

Professional Affiliation

Golf Course Superintendents Association of America

Rocky Mountain Golf Course Superintendent Association

Eagle Valley Golf Course Environmental Group

*Member Since 2005**Member Since 2006**Member Since 2012*

STEVE BARBER,
CURRENT TITLE
"Supt. of Parks &
GOLF COURSES"

EagleVail Metropolitan District

Job Description

Position: Director of Parks & Golf Course Maintenance

Reports to: Board of Governors & Community Manager

Supervises: Golf Course Superintendent, Parks Supervisor & Parks Contractor (ECO Irrigation & Landscaping)

General Responsibilities: Responsible for the overall planning, organizing, staffing, directing, implementing, reviewing and evaluating the activities of the golf courses, parks & athletic fields and other related community services and programs; performs other work as required. Provides staff assistance to the Community Manager and to the EagleVail Property Owners Association.

Scope:

- Eagle-Vail Golf Courses (18 Hole and Par 3)
- Golf Course Maintenance Buildings
- Golf Course & Parks Maintenance Equipment
- Irrigation Systems & Water Management
- Golf Course & Community Landscape Features
- Community Entryways & Highway 6
- Community & Pocket Parks
- Soccer & Baseball Fields
- Tennis Facility

Functional Responsibilities:

- Directs, manages, supervises and participates in the construction and maintenance of the golf courses, parks, and athletic fields. Performs related tasks as required.
- Manages and directs all maintenance and construction operations on the golf courses, parks, and athletic fields.
- Instructs and trains the maintenance staff on the proper use and care of golf course and park equipment.
- Directs the planting and cultural practices involved in growing various turf grasses, trees and ornamental plants.
- Oversees all fertilizer, pesticide and soil management programs.
- Responsible for the general maintenance of the golf courses, parks and fields.

Golf Course Superintendent
Job Description
Page 2

- Develops and maintains HAZCOM, ADA and Environmental programs.
- Responsible for planning, scheduling and budgeting.
- Fiscal responsibly for golf course and park expenditures.
- Participates in interviewing, hiring, training, disciplining and the discharge of employees.
- Exercise a mature judgment in evaluating systems, informing coordinator of potential problems and taking corrective action when deemed necessary.
- Manages all the waterways throughout the community.
- Inspects various components of the irrigation system and maintains record keeping of all irrigation and water consumption.
- Maintains a safe work environment.

In addition to general operations responsibilities, the Director of Parks & Golf Course Maintenance will work closely with The Board of Directors, Community Staff and Committees to ensure successful operations of district amenities. Involvement includes but is not limited to community master planning, financial planning, policies & procedures, community events and community committee involvement.

Job Description and Actual Duties May Not Always Coincide:

Due to the dynamic nature and diversity of work required in golf course maintenance, it would be unrealistic to expect strictly outlined job descriptions to apply in every case. Job responsibilities may overlap categories at any given point in time. Under normal operations it would be understandable to ask employees to occasionally perform work outside of their normal job responsibilities.

DAVID THOMPSON, CURRENTLY
"FIRST ASSISTANT PROFESSIONAL"

EagleVail Golf Club -

Head Golf Professional Job Profile and Description

Status - Seasonal Full-time

Salary Range - \$2850-\$3500/mo. (\$17-\$20 per hr)

The Head Golf Professional will report directly to the Director of Golf. This position is responsible for aiding in managing all aspects of the daily golf operations at EagleVail Golf Club and the Willow Creek Par 3 Course. He or she has to work closely with the managers of other departments to ensure successful guest experiences in a quality golf operation.

Specific Qualifications and Experience

The Head Professional must be an active "Class A" Member PGA of America. Continuing education and attendance of Colorado Section PGA and CPGA West Chapter meetings is strongly encouraged. As a leader in our organization, this person must show exemplary leadership qualities, the highest professional standards and desire to continue self-development. Due to the varied nature of the responsibilities, this person must have extensive knowledge of the game and business of golf. At least 3 years of experience at EagleVail or other golf facilities.

Duties and Responsibilities

- Oversee Assistant Professionals and communicate with Director of Golf regarding performance and general expectations.
- Manage and support seasonal staff by working with DOG and other Assistant Pros to recruit, select, hire, train, assign, schedule, evaluate, and carrying out disciplinary action as needed, in accordance with EVMD policies and procedures.
- Ensure a pleasant guest experience in all areas by collaborating with Director of Golf in the creation of policies and procedures for Outside Services, Rangers and Golf Shop staff.
- Coordinate group play by working with outside group coordinators, contracting groups and facilitating play on the day of the event.
- Coordinate F&B for all group play by working with F&B Managers & staff to ensure guest satisfaction.
- Maximize group sales by identifying and targeting sales opportunities through marketing including promotions and special events.
- Maintain customer satisfaction and employee productivity by handling customer inquiries, concerns or comments and providing solutions; acquiring feedback from customers and co-workers in order to ensure satisfaction and/or implement service improvement ideas; developing new concepts to ensure customer satisfaction and repeat business
- Aid the Director of Golf in selecting and purchasing merchandise for the Golf Shop. Coordinate with Golf Shop managing Assistant Professional to receive, price and display merchandise.
- Teaching and Player Development Programs - Head Professional will aid the Director of Golf in developing and delivering group programming to grow the

game of golf. Private lessons will be taught outside of normal daily scheduled duties and scheduled by appointment as schedule allows.

Operational Description & Service Concepts

EagleVail Golf Club is a public 18-hole facility. We are committed to offering the highest level of guest service to all players, season pass holders and daily players alike. The Head Professional's role is to ensure a successful daily operation by aiding in the planning of daily operations, training of all golf staff, communicating expectations as set by the Director of Golf and monitoring performance of staff throughout the golf season.

- EagleVail Golf Club will have up to four (4) Assistant Professionals in addition to the Head Professional. The Head Professional will act as a leader and mentor to Assistant Professionals, encouraging training and development of the team.
- The Head Professional will aid the Director of Golf in separating and defining duties of the Assistant Professionals and act as a resource to all departments to ensure successful daily operations.
- The Golf Shop will have a staff of two employees to open and two employees to close. The Head Professional will coordinate with Golf Shop Manager/Assistant Pro to oversee training and daily operations in Golf Shop. Knowledge of P&P, retail sales concepts and product knowledge are required.
- The Outside Staff will have 3 employees opening and 3 closing. The O.S. staff will be managed directly by the Outside Supervisor/Assistant Golf Professional with the help of the Head Professional. The Head Professional's role is to guide the service and operations expectations through training and monitor performance through communication with the O.S. Supervisor.
- The Ranger/Player Assistant staff hours will vary dependent upon season and volume of play. The Head Professional will be responsible for coordination of the Ranger staff either through direct supervision or by coordinating with the O.S. Supervisor to train, schedule and monitor performance.

Compensation & Benefits

The position will be hired on a seasonal, salaried basis. Hourly wage will be set dependent upon experience. All seasonal employees are separated at the completion of the golf season and depending on annual review, offered a position to return for the following season. This position is NOT eligible for health insurance. Employee will receive access to all district amenities as specified in the Seasonal Employee Handbook.



David M. Thompson, PGA

Objective

To obtain a challenging and fulfilling position as the Head Golf Professional at a facility that will benefit from my outstanding customer service, golf operations and teaching skills gained in the golf and also ski & snowboard industries.

Experience

EagleVail Golf Club

EagleVail, CO

Assistant Golf Professional

April 2008 - present

- Duties include all phases of the merchandise operation, inventory management, managing & training golf operations staff, bank deposits, tournament planning & operation, lessons and clinics of all types, scheduling the Golf Shop & Ranger staff, performing club repair, running the Men's League & CGA Team Interclub.
- Implemented new procedures at the facility including an improved training process, stricter golf shop upkeep, streamlined club rental program, an improved lost and found and recycling standards.

Beaver Creek Ski & Snowboard School Creek, CO

Beaver

Snowboard Instructor

November 2012 –

present

- Teaching snowboarding to all ages and abilities. Providing a superior standard of guest service to high status level clientele.

CO**Rental Shop Manager****October 2004 - May****2011**

- Duties include evaluation and hiring of employees, training, schedule making, receiving large orders of ski and snowboard equipment, mounting hardware, torque testing equipment for safety, fitting children for equipment, setting up and maintaining all equipment, and providing excellent customer service at a world class resort.
- Spirit of Beaver Creek award 2006

2100 Old Trail rd. Avon, CO 81620 (970)-988-2601, davethompson@pga.com

EagleVail Golf Club**EagleVail, CO****Golf Shop Attendant****April 2006 - October 2008**

- Provided outstanding customer service while, booking tee times, checking in guests, selling merchandise, checking rentals clubs in and out, and taking inventory.
- Named Golf Shop "MVP" 2007

Beaver Creek Golf Club**Beaver****Creek, CO****Greens Keeper****April 2005 - October 2006**

- Responsible for maintaining all aspects of the golf course including mowing, greens, fairways, rough, changing cups, aerating, top dressing, rolling greens, raking bunkers, spraying chemicals and pesticides, and maintaining and fixing irrigation.

Pelican Lakes Golf & Country Club**Windsor, CO****Greens Keeper****June 2002 - October 2004**

- Responsible for maintaining all aspects of the golf course including mowing, greens, fairways, rough, changing cups, aerating, top dressing, rolling greens, raking bunkers, spraying chemicals and pesticides, and maintaining and fixing irrigation.

Education & Certifications

Thompson Valley High School

Loveland, CO

- Played Baseball, Football, and Wrestling.
- Colorado General Education Degree

August 1997 - May 2001

Professional Golfers Association of America

- Player Ability Test (PAT) passed July 2008
- "Class A" Membership attained March 2014

American Association of Snowboard Instructors

- Level 2 Snowboard Certification
- Freestyle Specialist 1

References

References are available upon request.

BEN WELSH, PGA.
CURRENT "DIRECTOR OF
GOLF"

EagleVail Golf Club -

Director of Golf Job Profile and Description

Status - Year-round, Full time

Salary Range - Set by Board of Governors

The Director of Golf reports directly to the Community Manager and also to the EagleVail Joint Board of Governors. This position is solely responsible for managing all aspects of daily play on the 18-hole and Willow Creek Par 3 courses. This includes golf shop operations for both golf courses, advertising and marketing, merchandise planning and sales, staffing and financial reporting. In addition, this position is responsible for managing the Food & Beverage operations throughout the District Amenities (WhiskeyHill Golf Grill, Hole 11 and Beverage Cart, Willow Creek and Swimming Pool). The Director of golf position will also assist the Swimming Pool Manager with point of sale computer training, merchandising and food & beverage.

In addition to general operations responsibilities, the Director of Golf will work closely with The Board of Directors, Community Staff and Committees to ensure successful operations of district amenities. Involvement includes but is not limited to community master planning, financial planning, policies & procedures, community events and community committee involvement.

Specific Qualifications and Experience

The Director of Golf must be an active "Class A" Member PGA of America. Continuing education and attendance of Colorado Section PGA and CPGA West Chapter meetings is strongly encouraged. As the leader of our organization, this person must show exemplary management qualities, the highest professional standards and desire to continue self-development. Due to the varied nature of the responsibilities, this person must have extensive knowledge of the game and business of golf.

Duties and Responsibilities

- Attend all EagleVail Joint Governance meetings
- Coordinate with Director of Golf Courses & Parks and Golf Course Superintendent to ensure a positive golf experience.
- Coordinate all marketing and advertising with marketing consultant.
- Oversee Head Golf Professional regarding daily operations, performance and general expectations.
- Manage and support seasonal staff by working with Head Professional and Assistant Pros to recruit, select, hire, train, assign, schedule, evaluate, and carrying out disciplinary action as needed, in accordance with EVMD policies and procedures.
- Ensure a pleasant guest experience in all areas by collaborating with Head Professional in the creation of policies and procedures for Outside Services, Rangers and Golf Shop staff.
- Coordinate group play by working with outside group coordinators, contracting groups and facilitating play on the day of the event.
- Coordinate F&B for all group play by working with F&B Managers & staff to ensure guest satisfaction.

- Maximize group sales by identifying and targeting sales opportunities through marketing including promotions and special events.
- Maintain customer satisfaction and employee productivity by handling customer inquiries, concerns or comments and providing solutions; acquiring feedback from customers and co-workers in order to ensure satisfaction and/or implement service improvement ideas; developing new concepts to ensure customer satisfaction and repeat business
- Work with the Head professional in planning, selecting and purchasing merchandise for the Golf Shop. Coordinate with Golf Shop managing Assistant Professional to receive, price and display merchandise.
- Teaching and Player Development Programs – Head Professional will aid the Director of Golf in developing and delivering group programming to grow the game of golf. Private lessons will be taught outside of normal daily scheduled duties and scheduled by appointment as schedule allows.

Operational Description & Service Concepts

EagleVail Golf Club is a public 18-hole facility. We are committed to offering the highest level of guest service to all players, season pass holders and daily players alike. The Director of Golf's role is to ensure a successful daily operation by the planning of daily operations, training of all golf staff, communicating expectations as carried out by the Head Professional and monitoring performance of staff throughout the golf season.

- The Director of golf will manage all staff as listed below:
- EagleVail Golf Club will have up to four (4) Assistant Professionals in addition to the Head Professional. The Head Professional will act as a leader and mentor to Assistant Professionals, encouraging training and development of the team.
- The Head Professional will aid the Director of Golf in separating and defining duties of the Assistant Professionals and act as a resource to all departments to ensure successful daily operations.
- The Golf Shop will have a staff of two employees to open and two employees to close. The Head Professional will coordinate with Golf Shop Manager/ Assistant Pro to oversee training and daily operations in Golf Shop. Knowledge of P&P, retail sales concepts and product knowledge are required.
- The Outside Staff will have 3 employees opening and 3 closing. The O.S. staff will be managed directly by the Outside Supervisor/ Assistant Golf Professional with the help of the Head Professional. The Head Professional's role is to guide the service and operations expectations through training and monitor performance through communication with the O.S. Supervisor.
- The Ranger/Player Assistant staff hours will vary dependent upon season and volume of play. The Head Professional will be responsible for coordination of the Ranger staff either through direct supervision or by coordinating with the O.S. Supervisor to train, schedule and monitor performance.

Compensation & Benefits

See EVMD Full Time, year-round employee manual



**EagleVail Pavilion Park
Community Open House and Ice Cream Social
June 25, 2014**

Community Open House Summary

A Community Open House and Ice Cream Social was held on Wednesday, June 25, 2014 as part of the EagleVail Pavilion Park Design effort. Approximately (100) community members attended and participated in the meeting, including (39) adults and (57) children of varying ages. The goal of the Open House was to present the schematic design to community members and to get their feedback and to obtain feedback on specific design elements and proposed playground equipment. Community members were given the opportunity to help shape the park priorities, and to help identify the highest priority improvements to be included in the upcoming GOCO grant application.

Several maps and drawings of the Pavilion Park were prepared for the meeting. Specific playground equipment and playground features were highlighted as well as the overall park design. Participants had the opportunity to provide comments and suggestions for each element and piece of equipment directly on these maps. In addition, participants were asked participate in a dot voting exercise to indicate which (5) improvements on the list they saw as priorities. Participants were asked to rank their preferred improvements in order of 1 to 5 (with 1 being their top priority) with numbered dots. Each number dot was assigned a point value, and potential improvements were ranked according to the following point system: 1 = 5 pts; 2 = 4 pts; 3 = 3 pts; 4 = 2 pts; 5 = 1 pt.

Included in this summary are comments regarding each specific Phase; the results of the Community Open House DOT exercise, with improvements ranked in order of top priority; additional comments collected during the open house; and photos from the evening.



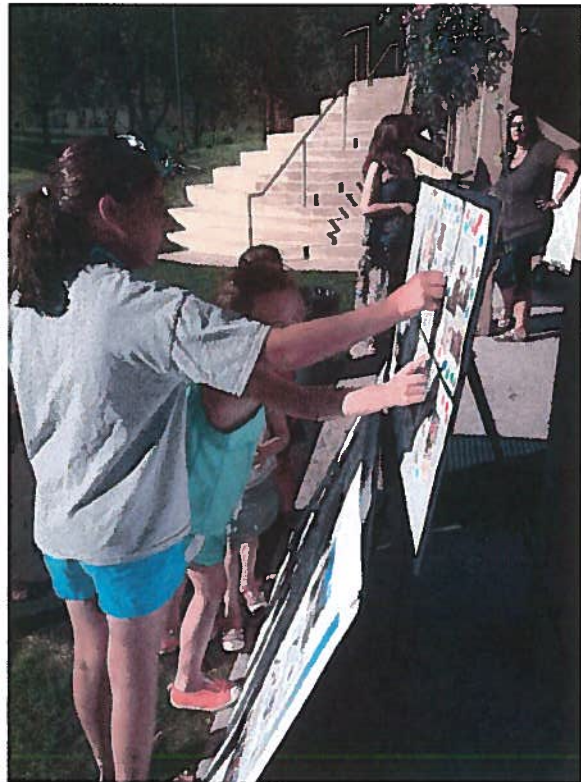
Results of Dot Voting

Results: by Phase		Total Kids and Adults	#1 Rank Kids	#2 Rank Kids	#3 Rank Kids	#4 Rank Kids	#5 Rank Kids	Total Kids	#1 Rank Adult	#2 Rank Adults	#3 Rank Adults	#4 Rank Adults	#5 Rank Adults	Total Adults
Double Elephant Swing	Phase I	564	150	160	9	12	0	331	125	48	54	4	2	233
Palisades Climbing Boulder	Phase I	423	75	32	36	16	3	162	125	48	72	16	0	261
Single Mast Net	Phase I	341	50	64	36	28	5	183	75	48	18	16	1	158
Tot Town	Phase I	77	25	0	9	4	3	41	25	0	0	8	3	36
Balance Features	Phase I	90	25	16	27	8	3	79	0	0	0	8	3	11
Toddler Swings	Phase I	19	0	0	0	12	2	14	0	0	0	4	1	5
Discovery Play	Phase II	987	450	80	63	20	2	615	250	80	27	12	3	372
Expedition Play Structure	Phase I	337	125	32	18	8	1	184	0	128	18	4	3	153
Colossus Climbing Boulder	Phase II	351	100	48	18	12	2	180	25	96	45	4	1	171
Beach Improvements	Phase II	332	0	96	27	4	5	132	125	32	18	20	5	200
Outdoor Fitness Zone	Phase II	314	50	48	27	8	1	134	50	64	45	20	1	180
Picnic Structure	Phase II	198	0	16	0	20	1	37	125	0	18	12	6	161
Meandering Xeriscape Walk	Phase II	153	0	16	36	8	1	61	25	16	36	12	3	92
Bioswale	Phase II	26	0	0	9	0	4	13	0	0	0	8	5	13

Results: Weighted Numbers		Total Kids and Adults	#1 Rank Kids	#2 Rank Kids	#3 Rank Kids	#4 Rank Kids	#5 Rank Kids	Total Kids	#1 Rank Adult	#2 Rank Adults	#3 Rank Adults	#4 Rank Adults	#5 Rank Adults	Total Adults
Discovery Play	Phase II	231	90	20	21	10	2	143	50	20	9	6	3	88
Double Elephant Swing	Phase I	138	30	40	3	6	0	79	25	12	18	2	2	59
Palisades Climbing Boulder	Phase I	115	15	8	12	8	3	46	25	12	24	8	0	69
Single Mast Net	Phase I	99	10	16	12	14	5	57	15	12	6	8	1	42
Beach Improvements	Phase II	94	0	24	9	2	5	40	25	8	6	10	5	54
Colossus Climbing Boulder	Phase II	93	20	12	6	6	2	46	5	24	15	2	1	47
Outdoor Fitness Zone	Phase II	88	10	12	9	4	1	36	10	16	15	10	1	52
Expedition Play Structure	Phase I	87	25	8	6	4	1	44	0	32	6	2	3	43
Picnic Structure	Phase II	58	0	4	0	10	1	15	25	0	6	6	6	43
Meandering Xeriscape Walk	Phase II	51	0	4	12	4	1	21	5	4	12	6	3	30
Tot Town	Phase I	25	5	0	3	2	3	13	5	0	0	4	3	12
Balance Features	Phase I	32	5	4	9	4	3	25	0	0	0	4	3	7
Bioswale	Phase II	16	0	0	3	0	4	7	0	0	0	4	5	9
Toddler Swings	Phase I	11	0	0	0	6	2	8	0	0	0	2	1	3

Phase I Comments

1. Complete the construction of the picnic shelter with volunteers from the EagleVail community in order to get more community buy-in and awareness of the new amenity
2. Consider using crusher fines material as a base of the picnic shelter instead of using traditional concrete pad – fits with the environmental education component
3. Use beetle-kill pine as material for picnic shelter to continue aesthetic theme from materials used at the community garden and also fits with the environmental education component
4. The playground is “more” than a playground. It is a legacy piece of the bigger park area creating a cohesive outdoor recreation centerpiece for the greater community when combined and in addition to existing and planned improvements.
5. A few attendees expressed interest in a ‘ball wall’ and referenced popularity at Battle Mountain High School. Suggested and inquired if a ‘ball wall’ can be part of the park plan or other improvements, and if appropriate at tennis courts.
6. A few attendees said they didn’t think outdoor fitness equipment would be used. In contrast Several attendees expressed great interest and stated they would use the equipment.



EAGLE VAL PAVILION PARK PLAYGROUND

PHASE ONE:

- Relocate and replace existing playground
- New updated equipment focused on kids mobility, agility, group play and development of motor skills

Phase One Goals:

- OVERALL SAFETY, COMPLIANCE WITH CURRENT PLAYGROUND STANDARDS
- INCREASED VISIBILITY
- MORE CONVENIENT ACCESS
- GREATER CONNECTIVITY

PHASE COMPONENTS - PHASE 1

1. CLIMBING BOULDER

Introducing the new play area to the existing playground area, the boulder will be relocated to the new play area. The boulder will be a large, natural rock formation that will provide a challenging climbing experience for children. The boulder will be surrounded by a safety mat and will be accessible from the new play area.

2. EXPLOSION PLAY FEATURE

The explosion play feature is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The explosion play feature will be surrounded by a safety mat and will be accessible from the new play area.

3. TIPS

The tips are a new play structure that will be added to the playground. They are a large, colorful structure that will provide a challenging climbing experience for children. The tips will be surrounded by a safety mat and will be accessible from the new play area.

4. CLIMBING

The climbing structure is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The climbing structure will be surrounded by a safety mat and will be accessible from the new play area.

5. TODDLER SWINGS

The toddler swings are a new play structure that will be added to the playground. They are a large, colorful structure that will provide a challenging climbing experience for children. The toddler swings will be surrounded by a safety mat and will be accessible from the new play area.

6. TOT TOWN FEATURE

The tot town feature is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The tot town feature will be surrounded by a safety mat and will be accessible from the new play area.

7. BALANCE FEATURES

The balance features are a new play structure that will be added to the playground. They are a large, colorful structure that will provide a challenging climbing experience for children. The balance features will be surrounded by a safety mat and will be accessible from the new play area.

EAGLE VAL PAVILION PARK PLAYGROUND

PHASE TWO:

Addition of elements as identified by the community in the 2012/2013 Parks Master Plan process including:

- ALL AGES OUTDOOR FITNESS EQUIPMENT
- NATURAL PLAY
- ENVIRONMENTAL EDUCATION
- ENVIRONMENTAL STEWARDSHIP
- ADULT ORIENTED SPORT CLIMBING BOULDER
- MEANDERING WALK
- PAVILION POND "BEACH" IMPROVEMENTS

PHASE COMPONENTS - PHASE TWO

1. COLOSSUS CLIMBING BOULDER

The Colossus climbing boulder is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The Colossus climbing boulder will be surrounded by a safety mat and will be accessible from the new play area.

2. OUTDOOR FITNESS

The outdoor fitness equipment is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The outdoor fitness equipment will be surrounded by a safety mat and will be accessible from the new play area.

3. BEACH IMPROVEMENTS

The beach improvements are a new play structure that will be added to the playground. They are a large, colorful structure that will provide a challenging climbing experience for children. The beach improvements will be surrounded by a safety mat and will be accessible from the new play area.

4. PICNICKING AREA

The picnicking area is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The picnicking area will be surrounded by a safety mat and will be accessible from the new play area.

5. DOCK

The dock is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The dock will be surrounded by a safety mat and will be accessible from the new play area.

6. BROWN

The brown structure is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The brown structure will be surrounded by a safety mat and will be accessible from the new play area.

7. MEANDERING STEPPED WALK

The meandering stepped walk is a new play structure that will be added to the playground. It is a large, colorful structure that will provide a challenging climbing experience for children. The meandering stepped walk will be surrounded by a safety mat and will be accessible from the new play area.

Sign In Sheet

ADULTS

Names	Playground Open House Email 6-25-2014	School (Kid)
Geralyn Campos	geralyncampos@yahoo.com	HSP
Joe Blair	joeyblair@yahoo.com	HSP
Shaun Histed	thehisteds@yahoo.com	
Joe Histed	thehisteds@yahoo.com	
Steve Barber		
Kris O'Neill	kylie_oneill121@hotmail.com	
Jeanne D		
Ted Hanley	tedmhanley@gmail.com	
Maggie Paulik	maggiepaulick@gmail.com	VMS
Carly Kleiman	cskleiman@comcast.net	
Pavan Krueger	pavan@kruegerarchitecture.com	HPS
Holly Barnum	bhbarnum@q.com	HPS
Brooke Gagnon	brookevail@kw.com	
Sarah Ast	gandsast@gmail.com	HPS
Andrea Fulton	andreafulton13@yahoo.com	
Cory Glackin	kayakalpine@hotmail.com	
Sean Glackin		
Ryan Geller	rcgeller@gmail.com	
Gary Fuller	garyfuller99@gmail.com	
Alexandra Fuller		
Chuck Toms	cmtpainting@comcast.net	
Kim Toms	kimtoms@sliferdesigns.com	
Greta Campanale	gretacampanale@yahoo.com	
John Halloran	halloranj@gejohnson.com	
Amy Lewis	amylew2@comcast.net	HPS
Jude and Haley	judeandhayley@gmail.com	
Heather Barrie		
Gregg Barrie		
Tara Walters		
Tracy Walters		
Jill Giovannetti		
Paul Giovannetti		
Tom Kapala		
Julie Kapala		
Katherine Ford		
Charley Ford		
Phil Bennett		
Tom Dunn		

Sign In Sheet

ADULTS

	Playground Open House	
	6-25-2014	

1. Valentina Campos
2. Sawyer
3. Kingsley
4. Hawkins
5. Russell Histed
6. Eden
7. Luke
8. Hayden
9. Theo
10. Ella
11. Elliott
12. Joshua
13. Caron
14. Arnie
15. Burke
16. Hudson
17. Anna B
18. Keely
19. Cameron H
20. CJ T
21. Jake
22. Sophie Hammond
23. Sobrie Gagnon
24. Garrett Ast
25. Brody
26. Patrick
27. Kevin
28. Liam
29. Izzy
30. Colin
31. Luke
32. Gavin
33. Luke
34. Charley
35. Molly
36. Sofia
37. Stella
38. Presley
39. Eden
40. Retine
41. James Lewis
42. Ben Lewis

43. Noah Pollock
44. Celia
45. Ryan
46. Luca
47. Ella
48. Alexa
49. Reese
50. August Ford
51. Oscar Ford
52. Carson Dunn
53. Tyler Losa
54. Keenan Losa
55. Michele Bennett
56. Austyn Bennett
57. Morgan Mennett