



Foothills

Park & Recreation District

Creating Community, Enhancing Health, Inspiring Play since 1959

BOARD OF DIRECTORS MEETING

April 28, 2026 – 6:00 p.m.

Peak Community & Wellness Center, 6612 S Ward St., Littleton CO

Virtual Option: <https://events.teams.microsoft.com/event/ea90282a-af29-42e2-aecb-3e0030360976@e0c4bd9d-9b50-4d79-937d-213d59e132e8>

AGENDA

Pursuant to Colorado Revised Statutes 18-8-308(2), 24-18-109(3)(a), 24-18-110, 32-1-902(3), all known potential conflicts of interest of any board members have been filed with the Secretary of State.

- I. CALL TO ORDER (Maple Room)
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. APPROVAL OF AGENDA
- V. APPROVAL OF MARCH 24, 2026 MINUTES
- VI. COMMUNITY COMMENTS
For virtual attendees, please click the Raise Your Hand icon and the moderator will alert the Board of your desire to speak, and your microphone will be enabled. A three-minute time period will be observed, and there will be only one three-minute opportunity per person to speak during the Community Comments time.
 - A. Jovial Concepts Update
- VII. DECISION ITEMS
 - A. Asphalt Overlay Execution of Contract Ratification - Ronald Hopp
 - B. Clement Park Fuel Tank Remediation Project - Colin Insley
- VIII. EXECUTIVE DIRECTOR'S REPORT
- IX. DISCUSSION ITEMS
 - A. 2025 Audit Report - Zach Ramey
 - B. Finance Update - Zach Ramey
- X. EXECUTIVE SESSION
 - A. Property Interest per 24-6-402(4)(a), C.R.S.
- XI. ADJOURNMENT

Individuals who need special accommodation to attend and/or participate in this meeting should call the Foothills District Office on 303.409.2100 to advise of their specific need(s) at least 24 hours prior to the meeting.

Record of Proceedings

Foothills Park & Recreation District Special Board of Directors Meeting

February 18, 2026

A Virtual attendance option was made available through Microsoft Teams.

Call to Order

Director Trimble called the regular meeting to order at 6:30 p.m.

Pledge of Allegiance

Director Trimble led those in attendance in the Pledge of Allegiance to the Flag of the United States of America.

Roll Call

Director Hanson, Absent; Director Lodice, Absent; Director Brainard, Present; Director Writz, Present; Director Trimble, Present.

Also in Attendance: Ronald Hopp, Executive Director; Dennis Weiner, Director of Finance and Administrative Services; Becky Richmond, Director of Recreation; Colin Insley, Director of Parks, Planning and Construction; Richelle Riley, Recording Secretary; other Foothills staff and members of the public.

Potential conflicts of interest were disclosed pursuant to Colorado Revised Statutes 18-8-308(2), 24-18-109(3)(a), 24-18-110, and 32-1-902(3).

Approval of Agenda

Motion: Director Writz moved that the Foothills Board of Directors approve the February 18, 2026 agenda as submitted. Director Brainard seconded the motion. Poll of the Board: Director Brainard, yes; Director Writz, yes; Director Trimble, yes. The motion was approved.

Approval of Previous Meeting Minutes

Motion: Director Writz moved that the Foothills Board of Directors approve the minutes of the January 27, 2026 board meeting as submitted. Director Brainard seconded the motion. Poll of the Board: Director Brainard, yes; Director Writz, yes; Director Trimble, yes. The motion was approved.

Community Comments

There were no community comments.

Discussion Items

Master/Strategic Plan Discussion

Ronald Hopp recalled that we have had conversations over the last half year or more about doing some visioning and talking about different ways to extrapolate what we want to do moving forward with the District. He recognized that we have a Master Plan that was adopted in 2020 and quite a few of those things have been accomplished. Things have been going really well with the District and it's time to engage with the community and talk about how to take the District to the next level, Mr. Hopp discussed. He indicated that whether it is a Master Plan or Strategic Plan is yet to be determined. Mr. Hopp recalled that he had talked

Record of Proceedings

about engaging a company, BerryDunn, and find out what sort of services could be provided. The Board expressed an interest in seeing a representative from BerryDunn. Mr. Hopp introduced Jason Genck, Senior Manager with BerryDunn for Parks, Recreation and Libraries.

Using a PowerPoint presentation, Mr. Genck talked about his background and gave an overview of services that BerryDunn provides. He prompted interaction from the Board about what the District does well and what the District could do better, and there was discussion. Mr. Genck went over survey results in which the Board and staff had recently participated. He elaborated on the services they provide and processes, assessments, and analyses that they perform. Mr. Genck concluded that they make sure that the findings are easy to understand, supported by data, clearly communicated.

Mr. Genck proposed that BerryDunn is special because of their commitment to the industry, they are previous practitioners and bring all that knowledge to organizations. He answered questions from the Board and emphasized that before they embark on any community outreach, they would get approval from the District. The presentation concluded for Board discussion.

Referring to BerryDunn's list of services, Mr. Hopp asked if there are any items the Board or staff definitely want to do. He acknowledged that community engagement, program and service assessment, future facility feasibility would be high on the list. There was discussion.

Questioning whether the Board would want to accomplish this, Director Trimble recalled that the consensus at the last meeting was yes. The Board discussed whether to engage Master/Strategic Plan services with BerryDunn. Board consensus was to move forward with BerryDunn.

Adjournment

The special meeting adjourned at 7:35 p.m.

Submitted by: Richelle Riley, Recording Secretary

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors

FROM: Colin Insley, Director of Parks Planning and Construction

SUBJECT: Jovial Concepts Update

Representatives from Jovial Concepts asked to come to the board meeting to present their 2026 update to the Board. The presentation will include improvement projects and events planned at the orchard and community gardens located at Weaver Creek Park.

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: 2026 District Asphalt Overlay Projects Contract Ratification

Many of the District's parking lots are over 20 plus years old. Parking lots are failing and in need of repair beyond the typical crack and seal or asphalt patching. The District performed some mill and asphalt overlay projects on several parking lots during 2025 that turned out very nicely and have been great improvements at those locations.

As a result of the success of these projects, we included funds in the 2026 budget to perform mill and overlay projects on several more sites this year. Staff provided an overview of these sites at the January board meeting.

The projects identified for 2026 are as follows:

- Northeast parking lot at Clement Park
- Edge Ice Arena parking lot
- Ridge Recreation Center parking lot
- Easton Ball Field access road

These projects will consist of milling the asphalt and installation of a 3" inch layer of new asphalt. The lowest responsible bidder was Summit Contracting, and their bid to perform all of these projects based on current asphalt costs was \$994,400.

Approval of this contract was going to be an April 28th Board Agenda item. Unfortunately, the price of oil is very volatile at this time, and because asphalt is a petroleum-based product, we wanted to get this contract locked in to avoid any volatility in the price of asphalt.

After consulting with Paul Rufien, we were able to seek concurrence through an email and had a majority of the Board concur with moving forward with the contract. As a result, we were able to execute the contract with the price locked in. The purpose of this agenda item is to seek ratification of the concurrence to proceed with the asphalt overlay contract. A copy of the contract is attached.

Motion: I move that the Foothills Board of Directors ratify the action to enter into and execute the contract with Summit Contracting for 2026 asphalt overlay projects totaling \$994,400.00 as discussed.

INDEPENDENT CONTRACTOR AGREEMENT

THIS AGREEMENT, is effective as of April ^{13th 2026}, 2026 between Foothills Park & Recreation District, a quasi-municipal corporation and political subdivision of the state of Colorado (“District”), and Summit Contracting (Contractor); collectively referred to as “Parties, or singularly as “Party”.

WHEREAS, District is in need of professional services for a 2026 Asphalt Paving Services Project at the Clement Park Facility(Northeast corner), Edge Ice Arena and Ridge Recreation Center parking lots location and Easton Ballfield access road; and

WHEREAS, Contractor is willing and able to provide such services to the District according to the terms of this Agreement; and

WHEREAS, District deems it in the best interest of the health, safety and general welfare of the public it serves to contract with Contractor for the services according to the terms of this Agreement.

NOW THEREFORE, in consideration of the mutual covenants of this Agreement, the sufficiency of which is acknowledged, Parties agree as follows:

1. Term and Termination: This Agreement shall commence upon execution and run through December 31, 2026. At any time during the term of this Agreement, District has the right to unilaterally terminate this Agreement at its sole discretion due to Contractor’s non-performance or inadequate performance by providing Contractor with ten (10) days written notice. Upon receipt of such notice, Contractor shall have five (5) days to cure the inadequacy to the full satisfaction of the District, in its sole discretion, otherwise the termination shall be effective as noticed. Further, District has the right to unilaterally terminate this Agreement, at its sole discretion, without cause by providing Contractor with five (5) days written notice. Upon any termination, Contractor shall be entitled to payment for the work having been completed as of the date of such termination, including but not limited to payment for all specially fabricated materials custom built for this Project. All the work associated with this project contract, specifically at the Clement Park and Edge Ice Arena and Ridge Recreation Center parking lots will be started in June 2026 and completed during the Month of June and /or July 2026, on dates determined by the District. All work on the Easton Ball Field access road will be scheduled during the Month of May 2026 on specific dates determined by the District.

2. Scope of Services:

Project Name: 2026 Asphalt Paving Project. The professional services referenced in this agreement are specifically allocated to the project locations.

Exhibit A. ...Contractor's Bid Proposal for this project location.

Exhibit B.....Project maps and schedule documents.

Locations:

Clement Park Parking Lot (Northeast corner)

Edge Ice Arena/Ridge Recreation Center parking lot

Easton Ballfield Access Road

TOTAL \$994,400.00

The description of the scope of services for this maintenance project is detailed and included in the contractor's bid submittal and referenced as Exhibit A. The Parties agree the Exhibit is not intended to be a separate contract between the Parties, but are rather an Exhibit to this Agreement. If there is any conflict between this Agreement and the Exhibit as referenced, the terms of this Agreement will be enforced. The Contractor will perform all the duties included in the projects scope of work. Any variation from the required schedule must be approved in advance by the District's Authorized Representative.

3. Contract Documents: The following documents are expressly made a part of this Agreement:

Exhibit A, Contractor's Bid Proposal

Exhibit B, Paving diagram for each of the 3 locations

Certificates of Insurance, with District as additional named insured.

4. Compensation: In exchange for Contractor's performance of its obligations under the terms of this Agreement, District agrees to pay Contractor pursuant to the terms of this Agreement, which are more fully set forth below per project location referenced above.

Paving Services referenced in this agreement.....\$994,400.00

NINE HUNDRED AND NINETY FOUR THOUSAND FOUR HUNDRED DOLLARS. The contractor guarantees the total maximum cost for all the services, including the cost of any asphalt related products, all labor and other costs covered by this agreement will not exceed the total compensation amount referenced in this agreement totaling \$994,400.00. The District shall pay the Contractor the compensation specified in this Agreement once all work has been completed and inspected to the satisfaction of the District's authorized representative within 30 days of such billing.

5. Independent Contractor: In performing its services, Contractor shall be an independent contractor to District, and not an employee or agent of District.

6. No Third-Party Beneficiary. Parties agree that the terms, conditions and benefits of this Agreement are for and between them only. There is no intended third-party beneficiary to this Agreement.

7. Insurance: Contractor agrees to provide District with Certificates of Insurance acceptable in form to District, confirming that all required insurance is in full force and effect, and that such coverage shall not be canceled or materially changed without ten days' prior notice to District. Such necessary coverages and the applicable limits shall be:

Commercial General Liability	\$2,000,000
Automobile Liability	\$1,000,000
Umbrella Liability	\$2,000,000

Contractor further agrees to provide District with proof of Worker's Compensation insurance for all persons employed by Contractor in conjunction with Contractor's performance of its obligations under the terms of this Agreement. Contractor shall not allow any such insurance to lapse during the Term of this Agreement. District shall be a named additional insured on all subject policies of Contractor. All required insurance documents will be submitted to the District's Special Projects Coordinator before any work commences on the project.

8. No Employment or Subcontract with Illegal Aliens. Contractor certifies that it shall comply with the provisions of C.R.S. § 8-17.5-101, et seq., or as it may be amended from time to time during the term of this Agreement.

a) Contractor shall not knowingly employ or contract with an illegal alien to perform any work related to Contractor's performance under this Agreement.

b) Contractor hereby certifies that it will participate in the Electronic Employment Verification Program ("E-Verify Program"), or Employment

Verification Program established pursuant to requirements of C.R.S. § 8-17.5-102 (5)(c) (“Verification Program”), which may be collectively referred to as the “Employment Verification Program”, in order to confirm the employment eligibility of all of its employees who are hired to work in the United States since the effective date of this Agreement and who will provides services to District under this Agreement (“Newly Hired Employees”).

c) Contractor represents, warrants and agrees that Contractor has verified the employment eligibility of its newly hired Employees through participation in either of the Employment Verification programs.

d) Contractor agrees that all screening of job applicants is to be completed through the Employment Verification Programs prior to the commencement of performance under this Agreement.

e) If Contractor obtains actual knowledge regarding employment of or contracts with an illegal alien, Contractor shall notify the District within three (3) days that Contractor has actual knowledge of employing or contracting with an illegal alien.

f) If Contractor participates in the Verification Program, it shall (i) notify the District of the participation, and (ii) within twenty (20) days after hiring the Newly Hired Employee, provide written, notarized copy of an affirmation to Owner pursuant to requirements of C.R.S. § 8-17.5-102(5)(c)(II) stating that Contractor has examined the legal status of the Newly Hired Employee.

g) Contractor shall comply with any reasonable request by the Colorado Department of Labor made in the course of an investigation that the Department is undertaking pursuant to Colorado law.

h) If Contractor violates any provision of this Part 8 required pursuant to C.R.S. § 8-17.5-101, et seq., District may terminate this Agreement immediately and Contractor shall be liable to the District for actual and consequential damages of the District resulting from such termination. The District shall also report such violation by Contractor to the Colorado Secretary of State as required by law if a court makes such a determination.

9. Indemnification: Contractor shall indemnify and hold District harmless from all claims, losses, injuries, expenses and costs related to Contractor’s providing District services under this Agreement.

10. Notice: All notices required under the terms of this Agreement shall be sent, via first class mail to

Terry Green, Special Projects Coordinator
Foothills Park & Recreation District
6612 S. Ward Street
Littleton, Colorado 80127

11. Miscellaneous: Parties agree that this Agreement shall not be assigned by either Party without the prior written consent of the other Party. Contractor shall not enter into any subcontracts for the performance under this Agreement. This Agreement sets forth all of the agreements of District and Contractor regarding the subject matter of this Agreement. There is no other agreement. This Agreement may only be amended or modified by a written, signed and fully executed document by and between the Parties. This Agreement shall be interpreted according to the laws of the State of Colorado. If any portion of this Agreement is declared illegal or void by a Court of competent jurisdiction, the remainder of the Agreement shall survive and not be affected thereby.

IN WITNESS WHEREOF, Parties have executed this Agreement the day and year first written above.

FOOTHILLS PARK & RECREATION DISTRICT

By: 
Ronald Hopp, Executive Director

SUMMIT CONTACTING
9339 E 96TH AVE.
Commerce City, Colorado 80640

By: Samuel C. Lee
Title: PM / ESTIMATOR

Exhibit A



O: 720.818.0200 C: 720-818-0199 | summitpavement.com

CLIENT: Foothills Park & Recreation District	CONTACT: Terry Green
ADDRESS: 6612 S Ward St, Littleton, CO 80127	PHONE: 720-273-9943
	EMAIL: terryg@fhprd.org
PROJECT NAME: FHP&R; 6613/6623 S Ward, 7306 W Bowles, Easton; 3" Mill & Overlay	BID NUMBER: 2026-DL028B
ADDRESS: 6613, 6623 S Ward St & 7306 W Bowles, Littleton, CO	BID DATE: 03/18/26

Item #	Item Description	Estimated Quantity	Unit Price	Total Price
1	ASPHALT MILLING MOBILIZATION - (Ridge Rec. Center & Ice Area - 6613/6626 S Ward St & Clement Park - 7306 W Bowles)	8 EA	\$1,375.00	\$11,000.00
2	ASPHALT PAVING MOBILIZATION - (Ridge Rec. Center & Ice Area - 6613/6626 S Ward St & Clement Park - 7306 W Bowles)	8 EA	\$1,497.00	\$11,976.00
3	ASPHALT MILLING & OVERLAY (Ridge Rec. Center & Ice Area - 6613/6626 S Ward St): 3" Asphalt Milling. Removal of 3" Existing Asphalt. Machine Cut and Haul Off Milled Material. 3" Asphalt Overlay with new CDOT Grade SX asphalt. 259,615 SF Area.	259,615 SF	\$2.23	\$578,941.45
4	ASPHALT MILLING & OVERLAY (Clement Park - 7306 W Bowles): 3" Asphalt Milling. Removal of 3" Existing Asphalt. Machine Cut and Haul Off Milled Material. 3" Asphalt Overlay 3" Asphalt Overlay with new CDOT Grade SX asphalt. 146,585 SF Area.	146,585 SF	\$2.23	\$326,884.55
5	STRIPING (Ridge Rec. Center & Ice Area - 6613/6626 S Ward St): Stripe stall lines, markings, and handicap symbols per preexisting layout on new paved surface.	1 LS	\$6,500.00	\$6,500.00
6	STRIPING (Clement Park - 7306 W Bowles): Stripe stall lines, marking, and handicap symbols per preexisting layout on new paved surface.	1 LS	\$5,250.00	\$5,250.00
7	ASPHALT MILLING MOBILIZATION - (Easton Ballfield)	1 EA	\$1,375.00	\$1,375.00
8	ASPHALT PAVING MOBILIZATION - (Easton Ballfield)	1 EA	\$1,497.00	\$1,497.00
9	ASPHALT MILLING & OVERLAY (Easton Ball Field): 3" Asphalt Milling. Removal of 3" Existing Asphalt. Machine Cut and Haul Off Milled Material as needed. 3" Asphalt Overlay 3" Asphalt Overlay with new CDOT Grade SX asphalt. 14,160 SF Area. **Includes Subgrade repair as needed in area, utilizing millings.	14,160 SF	\$3.60	\$50,976.00

NOTES: Millings to be dumped on Foothills Park and Recreation Stockpile areas, directed by FHP&R. Proposal excludes testing, permits, survey, traffic control. New layout striping in new paved areas.

Total Bid Price: **\$994,400.00**



O: 720.818.0200 C: 720-818-0199 | summitpavement.com

EXCLUSIONS:

Permit/Inspection fees, replacement or repair of landscape items, traffic control, conflicts with existing utilities, removal of obstructions not called out above, manhole or water valve adjustments, penalties or liquidated damages, engineering, surveying or testing, subgrade preparation or backfill, joint sealant, pavement markings, ground water removal unless otherwise stated above.

TERMS AND CONDITIONS:

If proposal is accepted, entire proposal including all conditions and exclusions shall be made part of the contract.

It is understood that Summit Contracting shall not be held liable for any loss, damage or delays which are beyond our reasonable control. Which can include but are not limited to: weather, material supply, labor strikes, labor unrest, etc.

Summit Contracting is not responsible for drainage if grade is less than 2%.

Summit contracting is not responsible for failure of work due to underlying materials or subgrade failure.

Summit Contracting is not liable for damages caused to structures, vehicles, or contents caused by others than those employed by Summit Contracting.

1 Year Warranty On Craftsmanship and Materials. Warranty Is Void If Proposal Is Not Paid In Full

Owners Agrees That Upon Cancellation prior to start of work, to be liable for 15% of Contract Value for re-stocking fee. Owner is liable for 100% of contract value if cancelled after start of work.

A decrease in quantities are subject to revised pricing.

Summit Contracting is not liable for any condition under or adjacent to pavement such as but not limited to wires, irrigation lines, post tension cables. Oil and fuel prices can be unstable and may require increases in this proposal, any cost increase in fuel and material will be passed on with an additional 10% markup for profit and overhead, Summit Contracting will notify owner prior to any increases in price.

All materials guaranteed as specified. All work to be completed in a workmanlike manner according to standard practices. Summit employees are fully covered by Workman's Compensation Insurance. Owner/Developer to carry fire, tornado, flood and other necessary insurances.

Final contract price will be determined from field measurements at above listed unit prices.

Any required bonding will be billed at 5% contract value plus 10% markup for administrative fees unless noted otherwise.

Additional mobilization fees will be incurred if delays or additional phases are introduced outside of that listed above.

All curb line is expected to be free from all shrubs and debris, Excessive amount of cleaning will result in a service charge of employee's time at a rate of \$50.00 per hour.

Any and all items not specifically listed in proposal, or any changes in scheduling shall be made 3 business days in advance with a revised schedule submitted to be accepted by Summit Contracting.

Change order work to be executed only upon the receipt of a written authorization. Extra work to be completed at above listed unit prices. If required additional mobilization fees may be incurred.

PAYMENT TERMS:

Work will be invoiced as performed Monthly and all invoices shall be due and payable upon receipt with payment to be made in not more than 30 days. Overdue amounts draw interest at a rate of one and one-half percent per month or 18% per annum. No retention to be held.

Collection cost, court cost & attorney fees will be charged if necessary to collect invoice.

Proposal is valid for 30-days unless extended in writing. After which Summit Contracting reserves the right to make adjustments to pricing.

By signing this agreement I acknowledge that I have read and understand the terms and conditions.

SUMMIT SIGNATURE: DANIEL LEE

DATE: 3/18/2026

PRINT NAME: DANIEL LEE

TITLE: Estimator

WORK PHONE: 720-818-0199

ACCEPTANCE OF PROPOSAL: The above prices, specifications and conditions are satisfactory and are hereby accepted. Summit Contracting is hereby authorized to commence the work as specified. Payment will be made as outlined above. Customer signature below.

SIGNATURE: Daniel C. Lee

DATE: 04/08/26

TITLE: Pm / ESTIMATOR

Exhibit B-1

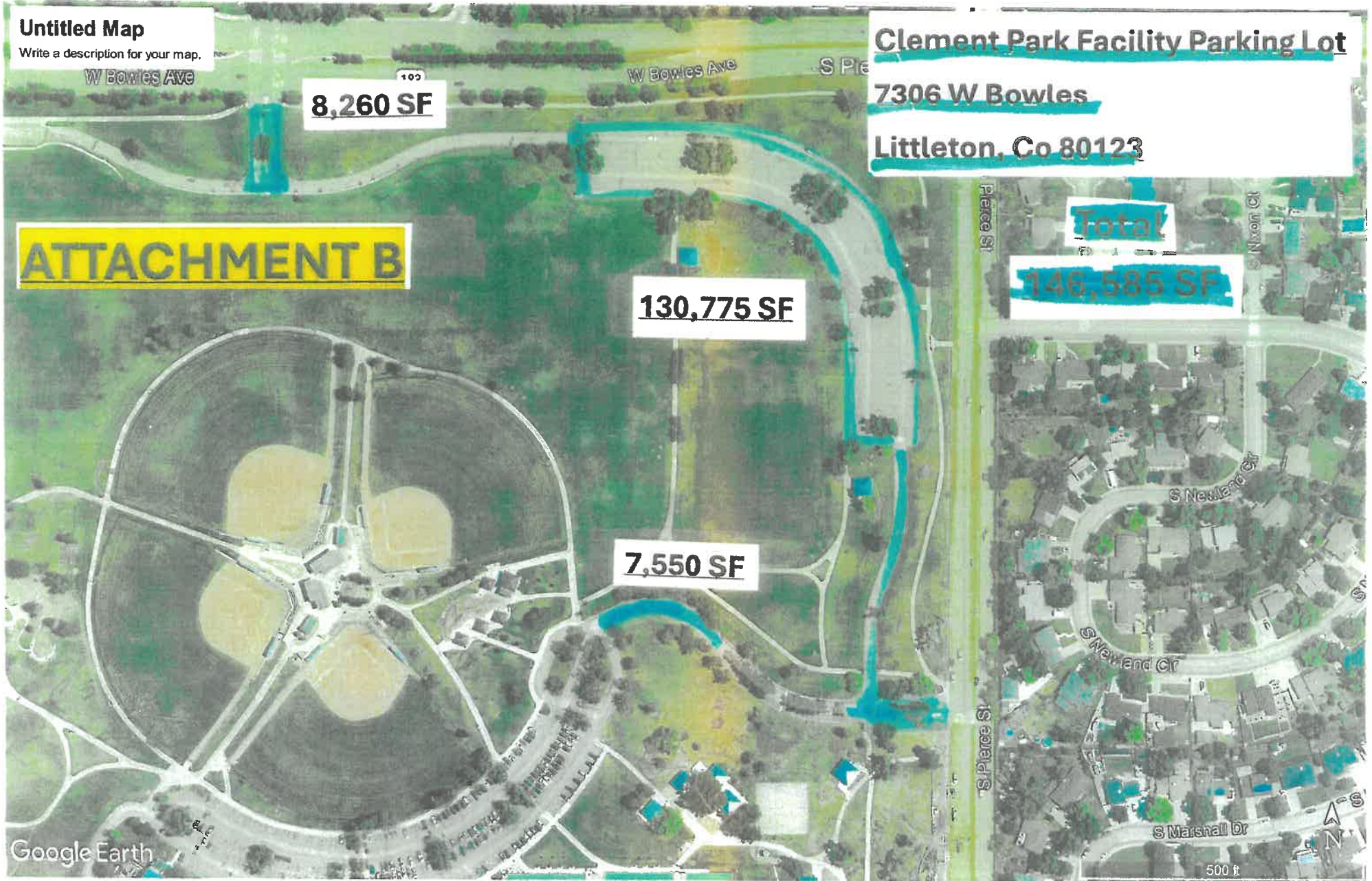


Exhibit B-2

**Ridge Recreation Center and Edge
Ice Arena Parking Lots**

6613 and 6623 S. Ward St.

Littleton, Co 80127

**Total
259,615SF**

Legend
📍 S Pierce St & W Bowles Ave

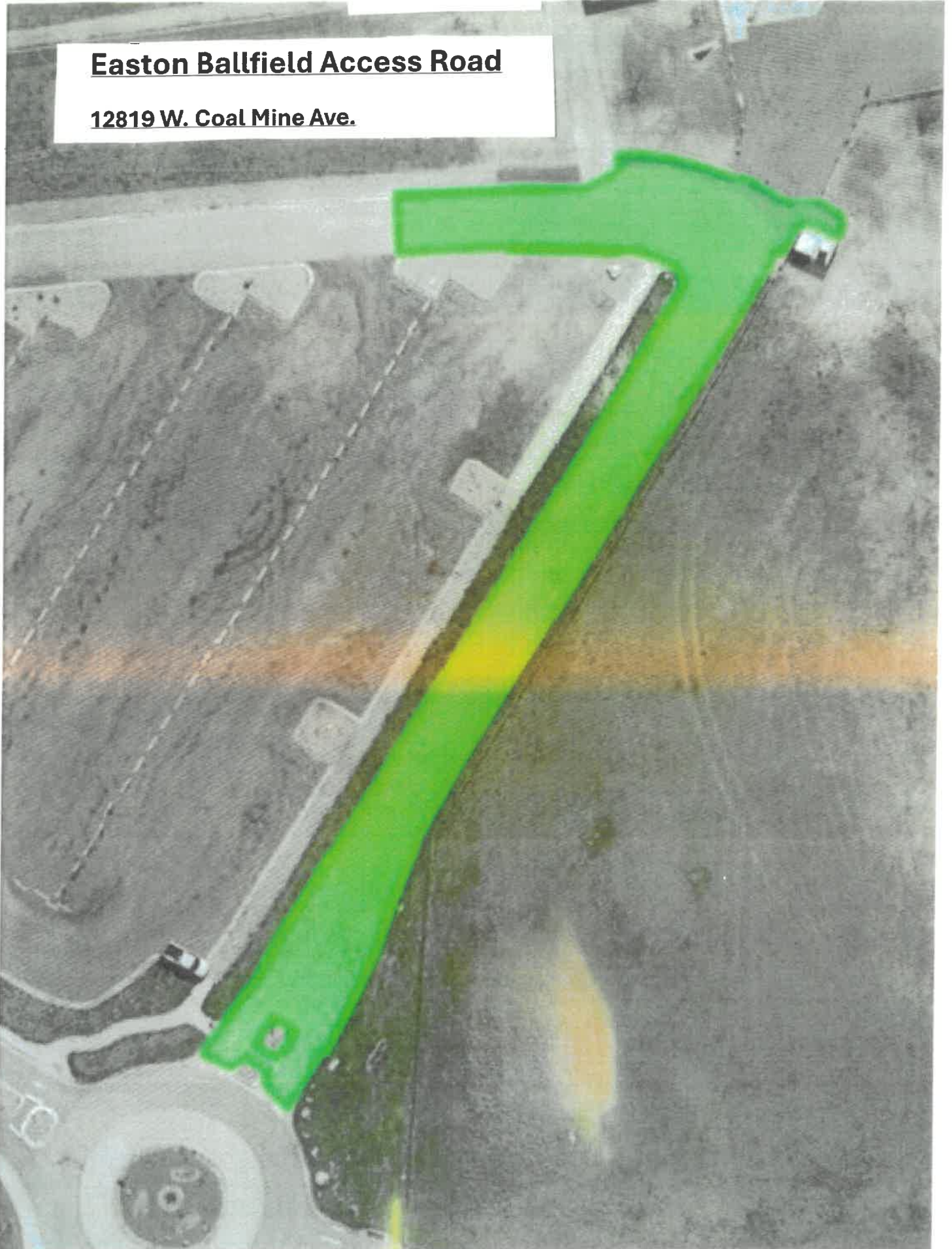
ATTACHMENT A



Exhibit B-3

Easton Ballfield Access Road

12819 W. Coal Mine Ave.



FOOTHILLS PARK & RECREATION DISTRICT
Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors

FROM: Colin Insley, Director of Parks, Planning and Construction

SUBJECT: Clement Park Fuel Tank Remediation Project

In March of 2025, it was detected through testing that there was a leak in the spill bucket or overflow catchment on the underground diesel tank located at Clement Park. It was reported, as required, by the vendor to the State. As a result, subsequent soil sampling identified hydrocarbon contamination, requiring regulatory oversight and remediation. The contamination was reported to the Colorado Department of Labor and Employment Division of Oil and Public Safety (OPS), which directed the District to undertake a subsurface investigation, including the installation and sampling of multiple monitoring wells to determine the extent of the release.

The District participates in the State of Colorado's Petroleum Storage Tank Fund (Fund), which reimburses eligible remediation costs after satisfaction of a \$10,000 deductible, up to \$2,000,000. As of April 28, 2026, the District has incurred \$180,303.19 in eligible investigation and remediation costs, received reimbursement of \$78,174 to date.

As required by the State, a Corrective Action Plan, or CAP, is required to be submitted to the State for review and approval. Earlier this year, a CAP was submitted and approved by the State. A new proposal to implement the plan was presented to staff for a contract in the amount of \$220,241.98 to run through 2028. The plan will include additional monitoring, soil boring, testing and ground water extraction. This should correct the problem according to the vendor, CGRS, based on the Corrective Action Plan.

I am including a copy of the letter of approval from the Colorado Remediation Program dated March 19, 2026 and a copy of the CAP remediation proposal, dated March 27, 2026, to implement the Corrective Action Plan for the Board's review.

Motion: I move that the Foothills Board of Directors approve the proposal from CGRS to implement the Corrective Action Plan for fuel leak mitigation at Clement Park in the amount of \$220,241.98 and direct the Executive Director to execute the contract documents.



March 19, 2026

VIA EMAIL

Scott Dietz
Foothills Parks & Recreation
6612 S Ward St
Littleton, CO 80127

Re: Approval of Corrective Action Plan (CAP) for Clement Park Maint Shop, 7306 W Bowles Ave, Littleton, Jefferson County, Colorado. (Facility ID #9386, Release ID #016947, ACTP-038138, RB-011219)

The Division of Oil and Public Safety (OPS) has reviewed the CAP and Economic Feasibility Summary (EFS) form received on March 2, 2026. OPS hereby approves the scope, schedule, and costs in the submitted CAP, with work to begin upon receipt date of this letter.

The EFS submitted with this CAP has been approved for \$220,241.98 for work to be completed by June 30, 2028. The time and costs presented are designed to be adequate to remediate the release to the cleanup goals presented. All future reimbursement requests from the Colorado Petroleum Storage Tank Fund (Fund) will be evaluated against the approved costs on this EFS for work conducted. If all contaminant exposure pathways have not been eliminated upon reaching the \$2 million Fund reimbursement limit, as the responsible party, you will be required to pay 100% of the costs for the continued implementation of corrective actions until no further action is required.

Timely implementation of an approved CAP is very important to avoid further impact to the environment and potential increased costs related to the remediation of the site. Monitoring and Remediation Reports (MRRs) must be submitted within 60 days after final field work that is tabulated in the reporting period. Requests for reimbursement from the Fund will be subject to a 10% penalty if the CAP is not implemented in accordance with the schedule in the approved CAP and costs incurred or increased due to failure to implement the approved CAP as scheduled may be disallowed. Additionally, there is a potential for fines of up to \$5,000 per tank per day if the CAP is not implemented on schedule.

Please address correspondence to me and if you have any questions, contact me at 720-326-1984 or via email at april.kelly@state.co.us.

Sincerely,

April Kelly, P.G.
Environmental Protection Specialist
Petroleum Program

cc: Mark Ward, CGRS, Inc., via email
Ryan Zernis, CGRS, Inc., via email
Tim Sanchez, Foothills Parks and Recreation District, via email
Colin Insley, Foothills Parks and Recreation District, via email





March 27, 2026

Mr. Collin Insley
Director of Parks Planning and Construction
Foothills Park and Recreation District
6612 South Ward Street
Littleton CO, 80127

via email: insley@fhprd.org

**Subject: Proposal for Corrective Action Plan Implementation
Clement Park Maintenance Shop
7306 West Bowles Avenue
Littleton, CO 80123
OPS Facility ID: 9386
OPS Release Number: REL-016947**

Dear Mr. Insley:

CGRS, Inc. presents this proposal to Foothills Park and Recreation District (Foothills) for the implementation of a Colorado Department of Labor and Employment - Division of Oil and Public Safety (OPS) Corrective Action Plan (CAP) regarding the above-referenced address (Site; Facility 9386). On March 19, 2026, OPS approved a CAP that outlines our scope of work, schedule, and costs for remedial assessment, monitoring, and reporting work required for confirmed release (REL-016947) through the reporting period commencing on April 1, 2026, with an expiration date of June 30, 2028.

Site Background

Facility 9386 is an active non-retail facility operated by Foothills as a maintenance and fleet fueling shop, further improved with on-site structures, impermeable surfaces, landscaping, and has restricted access with chain-linked fence and access gates.

A confirmed release was reported to OPS on March 7, 2025, following a failed hydrostatic test on the diesel underground storage tank (UST) spill bucket. The release was designated as OPS Release Number 016947 (REL-016947). The CAP was prepared in response to a CAP request letter issued by OPS dated October 9, 2025, and was submitted on March 2, 2026. Based on current site characterization data, the remedial approach agreed upon with OPS is Light Non-Aqueous Phase Liquid (LNAPL) abatement, additional soil and groundwater delineation via soil borings, and ongoing quarterly groundwater monitoring.

Scope of Work and CAP Implementation

The scope of work approved in this CAP has an OPS effective date for costs beginning April 1, 2026, including the following:

Monitoring Well Installation

- Contract a private property utility locator and notify the Utility Notification Center of Colorado (UNCC) to locate and mark subsurface utilities. Subsurface utility clearance will be verified at the proposed boring locations using a hydro-vacuum truck and/or a hand auger.
- Drilling using hollow-stem auger drilling methods; advance up to five soil borings to approximately 40 feet bgs each. Each soil boring will be completed as a two-inch diameter groundwater monitoring well using standard schedule 40 PVC monitoring well materials.



- Up to two soil samples per boring will be submitted to an OPS certified laboratory for analysis of BTEXN, 1,2 DCA, EDB, TVPH, and TEPH.
- Professionally survey the newly completed monitoring wells after drilling.

LNAPL Abatement Events

- Purchase two 12-volt Mini Monsoon Pumps, mobile power source, and associated tubing capable of extracting LNAPL and impacted groundwater at depths greater than 40 feet bgs.
- Purchase two 275-gallon IBC tanks and one job site box to store recovered fluids and extraction equipment.
- Perform up to six LNAPL abatement events to reduce measurable LNAPL and petroleum hydrocarbon impacted groundwater. One event will occur every two weeks to allow for LNAPL recharge in each well to maximize recovery volumes. Currently, wells that have measurable LNAPL are MW-01, MW-03, and MW-04; however, LNAPL abatement will be conducted on any additional well discovered with measurable LANPL. LNAPL and petroleum impacted groundwater will be properly stored, manifested, and disposed of at a licensed facility.
- To monitor the effectiveness of the LNAPL abatement events, depth to LNAPL/groundwater measurements will be obtained prior to and after each abatement event.
- LNAPL fingerprinting will occur annually, and an additional transmissivity evaluation will be completed if deemed necessary.

Monitoring and Assessment Plan Implementation and Reporting

- Conduct 8 quarters of groundwater monitoring (2Q-2026 through 1Q-2028). Monitoring and Remediation Reports (MRRs) will be submitted semi-annually following the 1st quarter and the 3rd quarter sampling events. The groundwater sampling plan includes measuring depths to LNAPL and groundwater, gauging in-situ water quality parameters, and collecting water quality samples for laboratory analysis as summarized below:
 - Quarterly (8 events): 17 monitoring wells (MW-01 through MW-12, and newly installed wells MW-13 through MW-17)
 - Groundwater samples collected from monitoring wells will be analyzed for BTEXN, 1,2 DCA, EDB, MTBE, TVPH, and total extractable petroleum hydrocarbons as diesel range organics (TEPH) until the MTBE, 1,2-dichloroethane (1,2 DCA), and ethylene dibromide (EDB) pathways are eliminated.
 - Sampling via dual membrane Passive Diffusion Bag (PDB) samplers while analyzing for MTBE. If the MTBE pathway is eliminated, monitoring wells will be sampled via single membrane PDBs.
- Monitoring and Remediation Reports (MRRs) will be submitted semi-annually following the first quarter and third quarter groundwater monitoring events.
- Confirmation soil sampling will be performed when groundwater monitoring results indicate that target cleanup objectives have been met. Costs for confirmation soil sampling will be submitted under a CAP Mod.

Limitations

This CAP was generated based on the information gathered by CGRS and our observations during field activities. Due to the inherent limitations of environmental assessment work, CGRS cannot guarantee that latent or undiscovered conditions will not become evident in the future. No other warranties, representations, or certifications are made.

Petroleum impacts in the subsurface are regulated solely by OPS, which has the discretion to regulate, enforce, and interpret petroleum storage tank regulations. While CGRS offers consultation services regarding state and federal regulations and interactions with government agencies, we make no warranties, expressed or implied,



concerning decisions and outcomes determined by state or federal regulatory agencies, including Petroleum Storage Tank Fund (PSTF) payments.

Project Compensation

Based on the scope of work outlined in this proposal, the estimated time and material cost for implementing this CAP is \$220,241.98. These costs were prepared according to OPS Reasonable Cost Guidelines (RCGs), that are specific rates set by OPS. This release event has already qualified for reimbursement eligibility at 0% reduction, and subsequent environmental costs incurred will be submitted to PSTF. However, it is at the discretion of OPS to determine final reimbursement amounts. A copy of cost details have been provided to Foothills in previous correspondence.

Qualifications

CGRS is a local industry leader in fuel system services, committed to delivering projects that meet and exceed client requirements. As a full-service construction, compliance, and environmental consulting company with over 30 years of experience, CGRS provides design, compliance, assessment, construction, and remediation services in the fuel service industry. We have completed environmental, design, and construction projects in 40 of the 50 states. Our experienced staff include engineers, geologists, hydrogeologists, field technicians, and support staff. By integrating resources from CGRS' Environmental, Energy, Engineering, Compliance, and Construction departments, we offer a unique and comprehensive range of services tailored to meet the needs of our fuel service customers. Utilizing the depth and breadth of experienced staff in all our divisions, we design and implement solutions that meet and exceed client and industry standards.

Insurance

In addition to all necessary labor, equipment, and materials to complete the foregoing work specifications, CGRS will provide commercial general, professional and pollution liability insurance coverage (\$5,000,000 aggregate). CGRS will also provide standard workers' compensation and employers' liability insurance coverage. In addition to the foregoing terms, this proposal is subject to, and incorporates by reference, the terms of the CGRS, Inc. Service Agreement, a copy of which is provided herewith. If you agree with these terms and conditions, please confirm your acceptance by signing below and returning to CGRS a fully executed copy of this proposal with the CGRS Service Agreement.

If you have any questions or require any additional information regarding this proposal or the scope of work approved in this CAP, please do not hesitate to contact Ryan Zernis or Mark Ward at (970) 493-7780.

Sincerely,
CGRS, Inc.

Ryan Zernis, PG
Project Manager/Geologist

Mark Ward; CO-REP 5496
Senior Project Manager/Geologist
Remediation Division Manager



Acceptance Form

On behalf of Foothills Park and Recreation District, I _____, understand and accept all terms and conditions of the foregoing proposal and the CGRS, Inc. Service Agreement.

Accepted by: _____

Date: _____ Title: _____

CGRS, Inc. Service Agreement

The following terms and conditions, along with the accepted proposal and any attachments to the proposal, define the terms of the agreement between you ("Client") and CGRS, Inc. for the services described in the proposal. The accepted proposal, including any attachments thereto, and this Service Agreement are referred to herein as the "Agreement."

- 1. **SCOPE OF SERVICES:** CGRS will provide Client with the services described in CGRS' proposal, which are referred to herein as the "Work." CGRS will perform the Work in a diligent and workmanlike manner consistent with the ordinary skill and competence of professionals engaged in the same type of work at the time and place the Work is rendered and in accordance with the specifications and the time requirements, if any, described in the proposal. CGRS does not expressly or impliedly warrant or guarantee its services or the Work.

1A. SAFETY CONDITIONS:

Safety is of paramount importance in the execution of the Work. In the event that any unforeseen site condition, operational hazard, or safety concern arises during performance of the Work, CGRS reserves the right to initiate a temporary stop work order to evaluate and, if necessary, implement administrative or engineering controls to address such safety issues. This may include, but is not limited to, hazard assessments, protective system modifications, or coordination with regulatory or third-party safety entities. Should these safety-related conditions require a change to the original scope, schedule, or cost of the Work, CGRS shall promptly notify Client in writing. Any such adjustments shall be subject to mutual agreement prior to resumption of affected activities. The parties agree that delays or changes arising from actions taken to protect health and safety shall not constitute a breach of this Agreement.

- 2. **COMPENSATION:** Client agrees to pay CGRS the amount set forth in the proposal. CGRS shall obtain Client's written consent prior to providing any services not included in the Work.
- 3. **FEE PAYMENT:** CGRS's fees for the Work shall be paid as set forth in the accepted proposal. All invoices are due and payable within thirty (30) days after delivery by CGRS. Any past due amount shall accrue interest at the rate of 1.5% per month. If Client fails to pay CGRS within sixty (60) days after invoice delivery, CGRS may deem failure to pay a substantial failure of performance and may terminate the Agreement pursuant to Paragraph 13.
- 4. **WARRANTY:** CGRS warrants that the materials and equipment furnished by it pursuant to this Agreement will be new and of good quality except as expressly provided in the relevant Work documents approved by



Client and CGRS; CGRS' work will be free from defects; and the work will conform to the requirements of the relevant Work documents approved by Client and CGRS. Client shall have no right of claim against CGRS based upon this warranty except to the extent of any warranty claim submitted to CGRS in writing within one year after substantial completion of the Work.

5. **INDEMNIFICATION:** CGRS shall indemnify and hold Client harmless from and against any and all losses, claims, suits, rights, causes of action, damages, liabilities and expenses of any nature, including, without limitation, attorneys' fees and court costs, resulting from, and to the extent of, CGRS's negligence or willful misconduct. Except as provided for in the previous sentence, Client shall indemnify and hold CGRS harmless from and against any and all losses, claims, suits, rights, causes of action, damages, liabilities and expenses of any nature, including, without limitation, attorneys' fees and court costs, arising from or in connection with: (a) Client's negligence or willful misconduct at the location of or relating to the Work; and (b) any element of the Work that involves handling, treatment, storage, disposal, arrangement for disposal or transport of, or operations relating to, "solid waste," "hazardous waste" or "hazardous substances," as those terms are used or defined under local, state or federal laws or regulations, including but not limited to the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. § 9601, et seq., and the Solid Waste Disposal Act, 42 U.S.C. § 6901, et seq.
6. **INSURANCE:** CGRS will carry: (a) workers' compensation and employer's liability insurance to comply with laws of the state in which any project is undertaken by CGRS under this Agreement and applicable federal laws; (b) comprehensive general professional and pollution liability insurance with a combined limit for bodily injury and property damage in an amount not less than \$1 million per occurrence and \$2 million in aggregate, and with completed operations coverage having a \$1 million aggregate limit; and (c) comprehensive automobile liability insurance, covering all automobiles, trucks and miscellaneous powered and automotive equipment owned or used by CGRS, with a combined limit for bodily injury and property damage in an amount not less than \$1 million per occurrence. Certificates of insurance will be provided to Client upon request.
7. **LIMITATION OF LIABILITY:** CGRS's total liability to Client for any and all claims, damages, losses, or expenses (including attorneys' fees) arising in any way out of this engagement, regardless of the legal theory under which such liability is imposed, is limited to the available limits of the applicable insurance policies listed above. Except to the extent provided in Paragraph 4 above, neither party shall be responsible or liable to the other for any incidental, consequential, or indirect damages.
8. **ATTORNEYS' FEES:** In the event of any controversy, claim, dispute or litigation between the parties related to this Agreement or its breach, the prevailing party will be entitled to recover from the other party, in addition to other relief as may be granted, a reasonable sum as and for its attorneys' fees, together with experts' fees and other costs incurred as may be determined by a court of competent jurisdiction or an arbitrator. Client also agrees to pay all costs of collection, including reasonable attorneys' fees, in the event payment is not received as provided herein; this liability for attorneys' fees is not contingent upon suit being filed by CGRS.
9. **SITE LOCATION, ACCESS, PERMITS AND APPROVALS:** Client will delineate to CGRS the property lines of the Site. In addition, Client will provide access to the Site for CGRS personnel and equipment, as CGRS may deem necessary to complete the Work. Required permits and approvals necessary for CGRS to perform the Work will be the Clients' responsibility; however, CGRS will work on the Client's behalf to obtain the permits. Any failure to obtain any permit or approval properly applied for will not be a breach of this Agreement. CGRS will take reasonable precautions to minimize damage to property on which it performs the Work. Client agrees, however, that some damage may occur to property in the normal course of work (absent negligence by CGRS) and that the correction of any such damage to property will be undertaken by CGRS and billed to Client. In the event of negligence by CGRS resulting in damage to property, CGRS will bear the cost of correcting the damage in proportion to its negligence.
10. **UTILITIES:** CGRS will take reasonable precautions in locating and identifying all subterranean structures or utilities. However, CGRS may reasonably rely on project information, including information provided by Client and information provided by local utilities, related to structures or utilities and will not be liable for damages



incurred by Client where CGRS has proceeded with reasonable precautions and in reliance on such information. Client shall indemnify, defend, and hold CGRS harmless from and against any claims for any losses or damages arising from or related to damage to structures or utilities that are not identified or are not accurately located despite CGRS's reasonable precautions.

11. **WASTE MATERIALS:** If the Work produces any waste materials, including drill cuttings and purge water, Client shall be the owner of such waste materials and Client will be responsible as the generator of record for the disposal of any such waste materials. All arrangements for transport or disposal of waste materials shall be made in Client's name and Client hereby appoints CGRS the limited authority to sign as Client's attorney-in-fact all regulatory paperwork, including waste manifests or bills of lading, relating to transport or disposal of waste materials generated in execution of the Work.
12. **DESIGNS, DRAWINGS AND REPORTS:** All designs, drawings, computations, specifications, reports, data and other documents or information developed or prepared by or on behalf of CGRS in performance of the Work ("Work Product") are intended only for the purpose of the Work. Alteration of Work Product, including but not limited to any alteration of electronic files due to degradation, format translation, file corruption, software or hardware incompatibilities or operator error, or its use by Client for any other purpose, shall be at Client's sole risk, and Client shall hold harmless and indemnify CGRS against all losses, damages, costs and expenses, including attorneys' fees, arising out of or related to any use or alteration of Work Product that is not authorized by CGRS.
13. **FORCE MAJEURE:** If completion of any portion of the Work is delayed for causes beyond the control of or without the fault of CGRS, including force majeure, the time of performance of the Work will be extended for a period equal to the delay. Force majeure includes, without limitation, acts of God; acts of the public enemy; acts of federal, state, local or foreign governments; acts of Client's other contractors or agents; fires; floods; earthquakes; epidemics; strikes; riots; freight embargoes; and unusually severe weather.
14. **TERMINATION:** This Agreement may be terminated by either party upon seven (7) calendar days' written notice if there is a substantial failure of performance by the other party. Termination will not be effective if the substantial failure is remedied before expiration of the seven (7) days. Upon termination, Client shall pay CGRS for services rendered, including any services required to reasonably protect or to render completed Work reasonably safe and to provide any documentation of completed Work or Work in progress requested by Client. In addition, all indemnification, waiver, attorneys' fees, governing law and venue terms of this Agreement shall survive termination or expiration of this Agreement.
15. **ASSIGNMENT:** Neither party may delegate duties or assign interest in this Agreement without obtaining the prior written consent of the other party, which consent will not be unreasonably withheld, except that CGRS may use the services of persons and entities not in its employ, such as surveyors, specialized consultants, drilling contractors, testing laboratories and construction contractors, when it is customary to do so.
16. **NOTICES AND INVOICES:** Notices and invoices shall be deemed received at the time of delivery to the addressee or forty-eight (48) hours after mailing, whichever is earlier. Notice may also be served by facsimile or electronic mail transmission, which shall be effective upon confirmation to the party sending the notice that the facsimile or electronic mail transmission was received by the party to whom the notice was addressed. The parties' addresses are as set forth in the proposal. Either party may change the address to which notices, invoices or other service upon it must be sent by written notice to the other party pursuant to this paragraph.
17. **MISCELLANEOUS:** Client warrants that Client has the authority to enter into this Agreement, and any person signing it on Client's behalf has been duly authorized to sign. The parties acknowledge that this Agreement supersedes all written and oral agreements, if any, between the parties pertaining to the Work and that this Agreement constitutes the entire and only agreement pertaining to the Work. This Agreement will be binding upon and will inure to the benefit of the successors and assigns of the respective parties hereto. This Agreement will be construed, the rights and obligations created hereby will be governed, and the remedies available will be provided in accordance with the laws of the State of Colorado, regardless of the conflict of



law principles customarily applied by the courts of any jurisdiction. The parties expressly agree that venue for any proceeding to interpret, enforce or confirm breach of this Agreement will be in Larimer County, Colorado.

18. **EQUAL EMPLOYMENT:** CGRS and any Subcontractor shall abide by the requirements of 41 CFR §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, protection veteran status or disability.

FOOTHILLS PARK & RECREATION DISTRICT
Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: Executive Director's Report

Please welcome the new and rehired staff who have started working for the District. We are excited that they are part of our team!

NEW HIRES

Name	Department
Elias Acosta	Clement Park Turf Maintenance
Kaseem Baker	District Athletics Administration
Jakson Barrett	SAC Batting Cages
Cameron Bartkoski	B/A Westridge
Josephine Breneman	Gymnastics
Jose Calderon	SAC Batting Cages
Samantha Carr	Edge Ice Arena
William Dykstra	Foothills Course Maintenance
Maxwell Garcia	SAC Batting Cages
Alexander Guevara Vasquez	Ridge Pool
Christopher Guevara Vasquez	Ridge Pool
Alexis Hall	Ridge Pool
Emilie Hansen	Sports Specialty Programming
Luke Hobart	SAC Batting Cages
Farzaneh Hosseini	B/A Ridge
Otis Laughlin	Meadows Course Maintenance
Loren LaValley	Foothills Course Maintenance
Benjamin Liebetrau	SAC Batting Cages
Breanna Lupo	Sports Specialty Programming
Daniel Niese	Ridge Pool
Jacob Panczer	Ridge Pool
Yahir Parada Montes	Aquatics Administration
Daniel Pavlakovich	Clement Park Turf Maintenance
Thomas Robinett	SAC Batting Cages
Thomas Roulstone	Foothills Course Maintenance
Claude Vigil	SAC Batting Cages

REHIRES

Name	Department
Elmi, Ranah	Lilley Gulch Camp KOTM
Shriver, Frank	Foothills Course Maintenance
Ward, Shane	Ridge Pool
McGuire, Patrick	Foothills Course Maintenance
Dykema, Holly	Ridge Pool
Williams, Mark	Clement Park Turf Maintenance
Goudge, Milo	Meadows Course Maintenance
Brunk, James	Meadows Course Maintenance
Geffre, Addison	Ridge Pool
Lantz, Parker	Regional Park Maintenance
Tiernan, John	Park Rangers
Stange, Taylor	SAC Batting Cages
Fuhrman, Jeffrey	SAC Batting Cages
Shefte, Christopher	SAC Batting Cages
Palkki, Caleb	Ridge Pool
Sanchez, James	Meadows Course Maintenance
Martinez, Patrick	Meadows Course Maintenance
Rosen, Zackery	Meadows Course Maintenance
Jones, Michael	Meadows Course Maintenance
Wharton, Kenneth	Meadows Course Maintenance
Quintana, Michael	Clement Park Turf Maintenance
Pemberton, Scott	Meadows Course Maintenance
Claiborne, William	Clement Park Turf Maintenance

PROMOTIONS AND TRANSFERS

Name	New Job Title	Past Job Title
Kennedy Barth	Dance Instructor II	Dance Instructor I

The Management Team, Human Resources and Marketing departments have continued to meet for in-person meetings once per week. We have been moving these meetings to a different facility/location once per month. In February we met at Clement Park.

The Digital Accessibility Steering Committee continues to meet bi-weekly. A new bill related to digital accessibility was passed into law during the 2024 legislative session which expands unlawful discrimination against an individual with a disability as it relates to the use of technology.

We have six facility-use Intergovernmental Agreements (IGAs) with various entities that allow the residents of those entities to utilize programs and facilities at District rates. As a reminder, each respective district is billed for the differential between the resident rates and the non-resident rates. The attached spreadsheet shows revenues generated from the various IGAs year-to-date for the year 2026.

The second annual Foothills Art Market was held on Saturday, April 11 at the Foothills Fieldhouse. It was a packed house, once again, with 119 vendors displaying and selling their art to a crowd of 2,200 shoppers that attended. That is 200 more than last year's inaugural event. Staff received a lot of great feedback from both vendors and attendees, including compliments on the quality of items and vendors selling this year. The Foothills Fieldhouse concessions operation was open through the event and logged \$1,574 in sales, an improvement of 25% from 2025. This event supports local artists and is quickly establishing itself as a premier art market in the area.

Sadly, former District Executive Director and Bergen Ditch and Reservoir Manager, Bob Easton, passed away in late March. In his place, the Bergen Board has appointed Board President Colin Insley to the interim position as Manager of the Bergen Ditch and Reservoir Company and Bergen Land LLC. The Bergen Board is currently seeking a replacement for the management position.

Staff recently met with Denver Water to discuss water restrictions for 2026 as a result of entering a stage 1 drought. Denver water is requesting that the District and other organizations establish a water savings of 20% for the year. This does not affect facilities, pools or splash parks. This is strictly for irrigation of parks only. District staff is working with Denver Water staff to confirm on-site Denver Water meter use and past years use based on a 5-year average. This will provide a total water use for the year with the flexibility for staff to set parameters on how the water will be used in our parks. As a result of the restrictions, supervisory staff at the golf courses and parks along with Colin, Randy, Becky, Dennis and I met to discuss strategies at each of the sites throughout the District. It is important to note that we have other water delivery systems besides Denver Water, and in the case of our major facilities, we use non-potable water sources with water rights that we own. These systems do not have the same imposed restrictions as the Denver Water meters. However, in an effort to conserve stored resources, the District will generally seek to reduce water utilization by about 20%.

Randy Meyers, Tim Sanchez, Dennis Weiner and I met with Brian Keighin with Irrigation Technologies to discuss his recommendations following a thorough evaluation of the irrigation systems and both Foothills and Meadows Golf Courses. Brian had recommended the hydraulic tree which is in essence rebuilding the central computer database to improve the low-pressure situations identified during the pressure monitoring process. We have proceeded to implement this at both golf courses. Brian also recommended replacing the Executive 9 pump station at Foothills Golf Course and installing new nozzles in all sprinklers at Foothills. We have asked him to provide us with a proposal to perform the planning and engineering for these improvements. Aside from rebuilding the hydraulic tree at Meadows, Brian has suggested that the Meadows system is nearing the end of its useful life and the whole system should be replaced. We discussed some realistic timelines for this type of work and determined that fall/winter/spring of 2027-28 makes the most sense. As a result, once the pump station planning at Foothills is complete, we will likely begin a planning process to replace the full irrigation system at Meadows Golf Club.

Colin Insley, Kevin Wilks, Regional Parks Supervisor and I participated in a Bergen Ditch and Reservoir tour with representatives from Jefferson County Open Space, including the new Director. Jefferson

County Open Space owns shares in the Bergen Ditch and Reservoir Company and leases them to the District.

The District hosted an employee outing 'Field Day' at the Foothills Fieldhouse where we provided lunch and employees participated in several activities including pickleball, ping pong, spike ball, kick ball and dodge ball. Nearly 100 employees participated and every department was represented!

I had the opportunity to meet with Rich Neumann with BerryDunn to discuss the Master Planning process and steps towards compiling data and ideas related to public outreach.

The District will be hosting a community open house to share the new plan for the concrete trail on the north side of the Sledding Hill Park property on Wednesday, May 13th from 6 p.m. to 7:30 p.m. at Peak Community & Wellness Center.

Staff will host an on-site community outreach event for the Master Plan at Weaver Hollow Park on May 30th from 10:00 a.m. – 12:00 p.m. Attendees will have the opportunity to share ideas, identify priorities, and engage directly with staff.

Parks staff planted 105 small trees into our plant nursery areas, purchased from the Colorado Tree Coalition. The District paid \$8,785 for the trees and staff estimates that in approximately 3 years, these 105 trees will be worth more than \$40,000 (based on current pricing for 2" caliper deciduous trees). This will aid in increasing our tree canopy in many of our parks.

As a reminder, an updated Capital Projects report is included in the packet.

The quarterly reports have been included in the packet, and there will be no presentations by the various departments. There is a lot of excellent information in the reports. If you have any questions about any of the information, please let us know.

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors

FROM: Dennis Weiner, Director of Finance and Administrative Services

SUBJECT: 2025 Audited Financial Statements

The 2025 Audited Financial Statements are finalized and will be provided to the Board via email before the April meeting. The statements have been reviewed by our auditor and Ronald Hopp. I am happy to address any questions you may have concerning the information contained in the report during our board meeting on April 28, 2026. The 2025 Audited Financial Statements will be posted on our website and distributed as required by law or agreement.

Representatives from the Forvis Mazars audit team will be attending the board meeting to speak about the audit process and answer any questions you may have concerning the audit and our 2025 Financial Statements.

FOOTHILLS PARK & RECREATION DISTRICT
Jefferson County, Colorado

FINANCIAL STATEMENTS

For the years ended
December 31, 2025 and 2024

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Independent Auditor's Report

Board of Directors
Foothills Park and Recreation District
Littleton, Colorado

Opinion

We have audited the financial statements of Foothills Park and Recreation District, as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Foothills Park and Recreation District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of Foothills Park and Recreation District as of December 31, 2025 and 2024, and the respective changes in financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foothills Park and Recreation District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedules of Revenues, Expenditures and Changes in Funds Available-Actual and Budget (Non GAAP Budgetary Basis), Reconciliation of Non GAAP Budgetary Basis (Actual) to Statement of Revenues, Expenses and Changes in Net Position, History of District Assessed Valuation, Mill Levies and Property Tax Collections, History of Revenues, Expenses and Changes in Net Position and Historical Net Position but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Forvis Mazars, LLP

Denver, Colorado

April 13, 2026

MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)

This section of the Foothills Park & Recreation District’s (“the District”) annual financial report provides an overview of the District’s financial activities for the fiscal years ended December 31, 2025 and 2024. Comparative total data for the prior year has been presented in the accompanying management discussion and analysis and financial statements in order to provide an understanding of changes in the District’s financial position and operations. Please read management’s discussion and analysis in conjunction with the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- ◆ In 2025 District golf course revenue continued to be significantly higher than historic levels. In addition, the District experienced operating revenue growth in most other revenue generating activities. In total, the District’s operating revenue was \$25.2 million, which was higher than budget by \$5.0 million.
- ◆ The District completed the construction of the Dutch Creek Trail extension and the new trail was placed in service in 2025.
- ◆ The District ended the year in good financial position with assets and deferred outflow of resources exceeding liabilities and deferred inflow of resources at December 31, 2025 by \$116.6 million (net position), an increase from 2024 of \$7.2 million. Of this amount, \$22.1 million is unrestricted and may be used to meet the District’s ongoing obligations to citizens and creditors.
- ◆ The District’s cash and cash equivalents and total investments increased \$1.7 million to \$24.2 million primarily due to favorable operating performance and the timing of spending on capital projects that were budgeted for 2025, but carried forward to the 2026 budget year. As of December 31, 2024, all 2021 Certificate of Participation funds were fully spent for project purposes.
- ◆ The District’s total long-term debt decreased \$2.5 million primarily due to principal payments on outstanding debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Foothills Park & Recreation District’s basic financial statements. The District’s basic financial statements are comprised of two components: 1) the District-wide financial statements, 2) notes to the financial statements. This annual report also contains other information in addition to the basic financial statements themselves.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the District use accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about its activities.

Statement of Net Position

The Statement of Net Position provides information about the District's investments in resources and obligations. It also provides the basis for evaluating the capital structure of the District and assessing the short and long-term debt of the District.

Statement of Revenues, Expenses, and Changes in Net Position

This statement measures the results of the District's operation over the past year and can be used to determine the percentage of the District's costs that are recovered through its user fees as well as other expenses and revenues.

Statement of Cash Flows

The primary purpose of this statement is to provide information about the District's cash receipts and payments during the reporting period. This statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities. It also provides answers to such questions regarding the source of cash, usage of cash, and the change in cash balance during the reporting period.

FINANCIAL ANALYSIS OF THE DISTRICT

The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the District's activities in a way that can help understand the District's finances. The District's Net Position is another source to determine the financial health or financial position of the District. Over time, increases in the District's net position are an indicator that the District's financial health is improving. However, one should also consider other non-financial factors such as changes in economic conditions, population growth, or changes in governmental legislation.

A summary of the District's Statements of Net Position as of December 31, 2025 and 2024 is presented below:

	Net Position			
	2025	2024	\$ Change	% Change
Current and Other Assets	\$ 48,295,713	\$ 46,167,670	\$ 2,128,043	4.61%
Capital, Lease and Subscription Assets	133,214,395	130,279,428	2,934,967	2.25%
Total Assets	181,510,108	176,447,098	5,063,010	2.87%
Deferred Outflows of Resources	103,679	142,986	(39,307)	-27.49%
Current Liabilities	6,544,089	6,089,863	454,226	7.46%
Noncurrent Liabilities	37,454,980	40,045,045	(2,590,065)	-6.47%
Total Liabilities	43,999,069	46,134,908	(2,135,839)	-4.63%
Deferred Inflows of Resources	20,986,349	20,992,370	(6,021)	-0.03%
Net Investment in Capital Assets	93,179,225	87,931,169	5,248,056	5.97%
Restricted	1,321,000	1,261,000	60,000	4.76%
Unrestricted	22,128,144	20,270,637	1,857,507	9.16%
Total Net Position	\$ 116,628,369	\$ 109,462,806	\$ 7,165,563	6.55%

As can be seen from the chart above, Total Net Position increased \$7,165,563, or 6.55% in 2025. Restricted Net Position, which had a balance of \$1,321,000 as of December 31, 2025, reflects amounts restricted for TABOR reserves. In addition to the required TABOR reserves, the Board of Directors of the District (“the Board”) established a general reserve fund in an amount equal to 6.0% of the District’s annual operating budget. The Board has not restricted or committed any of these unrestricted funds for any specific purpose except for cash flow, emergency and other purposes as determined by the Board. As of December 31, 2025, the District had a general reserve fund of \$2,643,000, which is included in Unrestricted Net Position.

A summary of the District’s Statements of Net Position as of December 31, 2024 and 2023 is presented below:

	Net Position			
	2024	2023	\$ Change	% Change
Current and Other Assets	\$ 46,167,670	\$ 52,935,046	\$ (6,767,376)	-12.78%
Capital, Lease and Subscription Assets	130,279,428	121,337,381	8,942,047	7.37%
Total Assets	<u>176,447,098</u>	<u>174,272,427</u>	<u>2,174,671</u>	<u>1.25%</u>
Deferred Outflows of Resources	<u>142,986</u>	<u>182,292</u>	<u>(39,306)</u>	<u>-21.56%</u>
Current Liabilities	6,089,863	9,631,604	(3,541,741)	-36.77%
Noncurrent Liabilities	40,045,045	42,414,847	(2,369,802)	-5.59%
Total Liabilities	<u>46,134,908</u>	<u>52,046,451</u>	<u>(5,911,543)</u>	<u>-11.36%</u>
Deferred Inflows of Resources	<u>20,992,370</u>	<u>21,730,367</u>	<u>(737,997)</u>	<u>-3.40%</u>
Net Investment in Capital Assets	87,931,169	72,868,570	15,062,599	20.67%
Restricted	1,261,000	1,131,000	130,000	11.49%
Unrestricted	<u>20,270,637</u>	<u>26,678,331</u>	<u>(6,407,694)</u>	<u>-24.02%</u>
Total Net Position	<u>\$ 109,462,806</u>	<u>\$ 100,677,901</u>	<u>\$ 8,784,905</u>	<u>8.73%</u>

In 2024, Total Net Position increased \$8,784,905, or 8.73%. Restricted Net Position, which had a balance of \$1,261,000 as of December 31, 2024, reflects amounts restricted for TABOR reserves. In addition to the required TABOR reserves, the Board of Directors of the District (“the Board”) established a general reserve fund in an amount equal to 6.0% of the District’s annual operating budget. The Board has not restricted or committed any of these unrestricted funds for any specific purpose except for cash flow, emergency and other purposes as determined by the Board. As of December 31, 2024, the District had a general reserve fund of \$2,521,000, which is included in Unrestricted Net Position.

The Statement of Revenues, Expenses, and Changes in Net Position provides information about the nature and source of changes in net position.

As part of our analysis, we provide a summary of the District's Statements of Revenues, Expenses and Changes in Net Position from 2024 to 2025 as presented below:

Statements of Revenues, Expenses and Changes in Net Position, 2025 and 2024

	<u>2025</u>	<u>2024</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Revenues Fees and Charges	\$ 25,160,255	\$ 22,617,763	\$ 2,542,492	11.24%
Operating Expenses	(36,448,370)	(34,085,693)	(2,362,677)	-6.93%
Net Loss From Operations	<u>(11,288,115)</u>	<u>(11,467,930)</u>	<u>179,815</u>	<u>1.57%</u>
Nonoperating Revenues (Expenses)				
Property and Specific Ownership Taxes	17,293,859	17,722,628	(428,769)	-2.42%
Conservation Trust Fund	545,198	556,600	(11,402)	-2.05%
Grants and Contributions	226,141	383,531	(157,390)	-41.04%
Grants Expense	(143,556)	(118,915)	(24,641)	-20.72%
Interest Expense	(1,149,015)	(1,227,641)	78,626	6.40%
Gain (Loss) on Sale of Assets	42,035	618,375	(576,340)	-93.20%
Insurance Proceeds	-	18,734	(18,734)	-100.00%
Investment Income	1,046,553	1,121,727	(75,174)	-6.70%
Other Expenses	(249,875)	(257,104)	7,229	2.81%
Total Net Nonoperating Revenues (Expenses)	<u>17,611,340</u>	<u>18,817,935</u>	<u>(1,206,595)</u>	<u>-6.41%</u>
Other Revenues (Expenses), Gains or (Losses)	842,338	1,434,900	(592,562)	-41.30%
Change in Net Position	7,165,563	8,784,905	(1,619,342)	-18.43%
Net Position, Beginning of Year	109,462,806	100,677,901	8,784,905	8.73%
Net Position, End of Year	<u>\$ 116,628,369</u>	<u>\$ 109,462,806</u>	<u>\$ 7,165,563</u>	<u>6.55%</u>

Comparison of Revenue and Expenses – 2025 to 2024

Operating Revenues derived from Fees and Charges for Services were \$25,160,255 in 2025 compared to \$22,617,763 in 2024, an increase of \$2,542,492, or 11.24%. Golf, Children's Programs, and Recreation Programs had the most significant increases of \$1,940,918, \$440,877 and \$85,401 respectively, driven by increased participation and price increases in program offerings in these areas.

Operating Expenses in 2025 were \$36,448,370 compared to \$34,085,693 in 2024, an increase of \$2,362,677, or 6.93%. Operating Expenses increased due to higher salary and personnel costs, operating supplies and purchased services expenses, all driven by increased levels of activity in operating revenue producing areas and inflationary increases in all areas of operation. The most significant increases occurred in Golf, Children's Programs, Recreation Centers, Aquatics and at the Edge Ice Arena, which increased \$643,829, \$267,423, \$223,411, \$213,176, and \$210,942, respectively. Facilities and Equipment Repairs and Replacements were lower than 2024 by \$287,470 driven by decreased levels of improvements and equipment purchases that did not meet the criteria

for capitalization as capital assets, and Depreciation and Amortization increased by \$677,152 compared to 2024 mainly resulting from a full year of depreciation expense on the new Foothills Golf Course Clubhouse, which was placed in service in early 2024, and depreciation expense on the Dutch Creek Trail extension and Easton Ball Park improvement assets, which were placed in service in 2025.

Property and Specific Ownership Taxes were \$17,293,859 in 2025 versus \$17,722,628 in 2024, a decrease of \$428,769, which was attributable to backfill property tax payments received in 2024 from the State of Colorado under State Senate Bill 22-234. Conservation Trust Fund revenues were \$545,198 and \$556,600 in 2025 and 2024, respectively, reflecting a decrease in State of Colorado lottery ticket sales allocable to the District for 2025.

Grants and Contributions decreased to \$226,141 in 2025 versus \$383,531 in 2024 primarily driven by grant proceeds received in 2024 from the Colorado Department of Early Childhood.

In 2025, 69.03% of the District’s total operations were covered by fees and charges from programs and facilities and the remaining 30.97% came from property and specific ownership taxes, grants and other sources. The District’s parks, greenbelts and trails are costly to maintain and account for \$5,328,331 of the \$11,288,115 operating loss the District incurred in 2025. The District’s pools and recreation centers are also costly to operate and were subsidized \$2,729,280 from other revenue sources besides the fees and charges paid by the users of these facilities in 2025. The \$17,293,859 of Property and Specific Ownership taxes collected were designated to offset operating losses and other debt principal and interest payments owed as a result of financing the construction projects that replaced the Foothills Golf Course Clubhouse and completed the renovation of the Columbine West and 6th Avenue West outdoor pools, and debt principal and interest payments owed as a result of financing the construction of the District’s Peak Community and Wellness Center, the Edge Ice Arena, and the Foothills Sports Arena.

The following table shows the amount and percent that operating expenses were recovered through operating revenues including fees and charges for the years ended December 31, 2025 and 2024:

Expense Recovery Through Fees and Charges

	<u>2025</u>	<u>2024</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Revenues	\$ 25,160,255	\$ 22,617,763	\$ 2,542,492	11.24%
Operating Expenses	\$ 36,448,370	\$ 34,085,693	\$ 2,362,677	6.93%
% Expense Recovery Through Operating Fees and Charges	<u>69.03%</u>	<u>66.36%</u>		

As part of our analysis, we also provide a summary of the District's Statements of Revenues, Expenses and Changes in Net Position from 2023 to 2024 as presented below:

Statements of Revenues, Expenses and Changes in Net Position, 2024 and 2023

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Revenues Fees and Charges	\$ 22,617,763	\$ 20,276,180	\$ 2,341,583	11.55%
Operating Expenses	(34,085,693)	(28,781,733)	(5,303,960)	-18.43%
Net Loss From Operations	<u>(11,467,930)</u>	<u>(8,505,553)</u>	<u>(2,962,377)</u>	<u>-34.83%</u>
Nonoperating Revenues (Expenses)				
Property and Specific Ownership Taxes	17,722,628	15,096,409	2,626,219	17.40%
Conservation Trust Fund	556,600	637,014	(80,414)	-12.62%
Grants and Contributions	383,531	686,411	(302,880)	-44.13%
Grants Expense	(118,915)	(235,209)	116,294	49.44%
Interest Expense	(1,227,641)	(1,297,070)	69,429	5.35%
Gain (Loss) on Sale of Assets	618,375	28,617	589,758	2060.87%
Insurance Proceeds	18,734	353,222	(334,488)	-94.70%
Investment Income	1,121,727	1,695,507	(573,780)	-33.84%
Other Expenses	(257,104)	(218,327)	(38,777)	-17.76%
Total Net Nonoperating Revenues (Expenses)	<u>18,817,935</u>	<u>16,746,574</u>	<u>2,071,361</u>	<u>12.37%</u>
Other Revenues (Expenses), Gains or (Losses)	1,434,900	-	1,434,900	100.00%
Change in Net Position	8,784,905	8,241,021	543,884	6.60%
Net Position, Beginning of Year	100,677,901	92,436,880	8,241,021	8.92%
Net Position, End of Year	<u>\$ 109,462,806</u>	<u>\$ 100,677,901</u>	<u>\$ 8,784,905</u>	<u>8.73%</u>

Comparison of Revenue and Expenses – 2024 to 2023

Operating Revenues derived from Fees and Charges for Services were \$22,617,763 in 2024 compared to \$20,276,180 in 2023, an increase of \$2,341,583, or 11.55%. Golf, Recreation Programs, Children's Programs, and Aquatics had the most significant increases of \$1,310,648, \$293,181, \$288,185 and \$215,262 respectively, driven by increased participation in program offerings in these areas.

Operating Expenses in 2024 were \$34,085,693 compared to \$28,781,733 in 2023, an increase of \$5,303,960, or 18.43%. Operating Expenses increased due to higher salary and personnel costs, operating supplies and purchased services expenses, all driven by increased levels of activity in operating revenue producing areas and inflationary increases in all areas of operation. The most significant increases occurred in Golf, Parks and Regional Parks, Aquatics, General and Administrative and in Children's Programs, which increased \$673,386, \$635,383, \$446,449, \$374,654 and \$346,363, respectively. Facilities and Equipment Repairs and Replacements were higher than 2023 by \$1,089,430 driven by increased levels of improvements and equipment purchases that did not meet the criteria for capitalization as capital assets, and Depreciation and Amortization increased by \$1,251,201 compared to 2023 mainly resulting from depreciation expense on two new pool

facilities placed in service in late 2023 and the new Foothills Golf Course Clubhouse, which was placed in service in early 2024.

Property and Specific Ownership Taxes were \$17,722,628 in 2024 versus \$15,096,409 in 2023, an increase of \$2,626,219, which was attributable to a 14.94% increase in assessed values for the 2024 tax collection year. Conservation Trust Fund revenues were \$556,600 and \$637,014 in 2024 and 2023, respectively, reflecting a decrease in State of Colorado lottery ticket sales allocable to the District for 2024.

Grants and Contributions decreased \$302,880 primarily driven by grant proceeds received in 2023 under the Child Care Operations Stabilization and Workforce Sustainability Grants through the State of Colorado.

In 2024, 66.36% of the District's total operations were covered by fees and charges from programs and facilities and the remaining 33.64% came from property and specific ownership taxes, grants and other sources. The District's parks, greenbelts and trails are costly to maintain and account for \$5,159,616 of the \$11,467,930 operating loss the District incurred in 2024. The District's pools and recreation centers are also costly to operate and were subsidized \$2,358,711 from other revenue sources besides the fees and charges paid by the users of these facilities in 2024. The \$17,722,628 of Property and Specific Ownership taxes collected were designated to offset operating losses and other debt principal and interest payments owed as a result of financing the construction projects that replaced the Foothills Golf Course Clubhouse and completed the renovation of the Columbine West and 6th Avenue West outdoor pools, and debt principal and interest payments owed as a result of financing the construction of the District's Peak Community and Wellness Center, the Edge Ice Arena, and the Foothills Sports Arena.

The following table shows the amount and percent that operating expenses were recovered through operating revenues including fees and charges for the years ended December 31, 2024 and 2023:

Expense Recovery Through Fees and Charges				
	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Revenues	\$ 22,617,763	\$ 20,276,180	\$ 2,341,583	11.55%
Operating Expenses	\$ 34,085,693	\$ 28,781,733	\$ 5,303,960	18.43%
% Expense Recovery Through Operating Fees and Charges	<u>66.36%</u>	<u>70.45%</u>		

Comparison of Revenue and Expenses – 2025 Actual to 2025 Budget

Budgetary basis Operating Revenues for the current year were \$25,141,865 compared to budget of \$20,112,309 or \$5,029,556 favorable to plan. Operating revenues were favorable to plan in Golf by \$4,432,192 or 64.20% resulting from a significant increase in rounds and rental revenue at both District golf courses as golf continued in 2025 as a preferred outdoor

recreation activity, driving increased public participation in the sport since 2020. Operating revenues were also better than planned for Recreation Centers, Recreation Programs and at the Edge Ice Arena by \$199,498, \$166,914 and \$150,754, respectively due to higher than anticipated patron facility usage.

Budgetary basis Operating Expenses were \$39,538,153 compared to budget of \$44,355,457, which was \$4,817,304 less than planned. This was mainly a result of lower than planned capital expenditures, driven by the timing of spending on budgeted energy conservation projects and a \$3,000,000 budget allocation that is designated for spending on a large future unidentified capital project and is being carried forward to the 2026 budget year.

Budgetary basis Net Nonoperating Revenues were \$15,253,719 compared to budget of \$24,243,148 or \$8,989,429 unfavorable to plan. This was mostly due to carry forward funds for the Dutch Creek Trail project and other capital projects which were included in the 2025 budget. Excluding the carry over of \$9,785,553, Net Nonoperating revenues were favorable to the budget by \$796,124 mainly due to higher than planned interest income due to higher invested balances and higher yields on those balances and slightly higher than planned Grants and Contributions for the year.

Additional budget information, including a reconciliation of non GAAP budgetary basis to the Statements of Revenues, Expenses and Changes in Fund Net Position can be found in the Other Information section of the financial statements.

Comparison of Revenue and Expenses – 2024 Actual to 2024 Budget

Budgetary basis Operating Revenues for the current year were \$22,580,923 compared to budget of \$19,207,767 or \$3,373,156 favorable to plan. Operating revenues were favorable to plan in Golf by \$2,866,381 or 43.91% resulting from a significant increase in rounds and rental revenue at both District golf courses as golf continued in 2024 as a preferred outdoor recreation activity, driving increased public participation in the sport since 2020. Operating revenues were also better than planned for Recreation Centers and Recreation Programs by \$252,287 and \$188,811, respectively due to higher than anticipated patron facility usage. These favorable variances were partially offset by lower than budgeted revenue in Children's Programs which was lower by \$181,343 resulting from lower participation than planned in preschool and camp programs.

Budgetary basis Operating Expenses were \$42,468,116 compared to budget of \$50,602,228, which was \$8,134,112 less than planned. This was mainly a result of lower than planned capital expenditures, driven by the timing of spending on the Dutch Creek Trail extension, and the timing of spending on several regional and neighborhood park improvement projects.

Budgetary basis Net Nonoperating Revenues were \$16,474,289 compared to budget of \$29,533,849 or \$13,059,560 unfavorable to plan. This was mostly due to carry forward funds for the 2021 COP projects and other capital projects which were included in the 2024 budget. Excluding the carry over of \$15,234,529, Net Nonoperating revenues were favorable to the budget by \$2,174,969 mainly due to backfill property tax payments received from the State of Colorado under State Senate Bill 22-234, proceeds received

from the sale of fixed assets, and higher than planned interest income due to higher invested balances and higher yields on those balances.

Additional budget information, including a reconciliation of non GAAP budgetary basis to the Statements of Revenues, Expenses and Changes in Fund Net Position can be found in the Other Information section of the financial statements.

CAPITAL, LEASE AND SUBSCRIPTION ASSETS AND DEBT ADMINISTRATION

Capital, Lease and Subscription Assets

As of December 31, 2025, 2024 and 2023, the District had invested \$133,214,395, \$130,279,428 and \$121,337,381, respectively in net capital, lease and subscription assets, which represents a broad range of infrastructure including parks, recreation centers, golf courses, maintenance and administration facilities, vehicles, and equipment. In 2025, The District's net capital, lease and subscription assets increased by \$2,934,967 from net capital, lease and subscription assets at the end of 2024 due to the current year's additions, offset by current year depreciation and amortization of its capital and lease assets. The most significant additions for 2025 were associated with the Dutch Creek Trail extension project and improvements at Easton Park to add a new ball diamond. In 2024, The District's net capital, lease and subscription assets increased by \$8,942,047 from net capital, lease and subscription assets at the end of 2023 due to the current year's additions, offset by current year depreciation and amortization of its capital and lease assets. The most significant additions for 2024 were associated with the Foothills Golf Course Clubhouse and the Dutch Creek Trail extension project. More detailed information about the District's capital and lease assets is presented in Note 5 to the financial statements.

The table below summarizes changes in capital, lease and subscription assets for the year ended December 31, 2025:

Change in Capital, Lease and Subscription Assets (Net of Depreciation and Amortization)

	<u>2025</u>	<u>2024</u>	<u>\$ Change</u>	<u>% Change</u>
Land	\$ 23,728,375	\$ 23,728,375	\$ -	0.00%
Water Rights	983,500	983,500	-	0.00%
Buildings	48,449,581	49,947,420	(1,497,839)	-3.00%
Improvements	49,271,753	44,020,188	5,251,565	11.93%
Furniture, Fixtures and Equipment	7,342,004	7,120,253	221,751	3.11%
Subscription IT Assets	41,716	114,548	(72,832)	-63.58%
Leased Equipment	115,937	144,519	(28,582)	-19.78%
Vehicles	583,933	640,532	(56,599)	-8.84%
Construction in Progress	2,697,596	3,580,093	(882,497)	-24.65%
Total Capital, Lease and Subscription Assets	<u>\$ 133,214,395</u>	<u>\$ 130,279,428</u>	<u>\$ 2,934,967</u>	<u>2.25%</u>

The table below summarizes changes in capital, lease and subscription assets for the year ended December 31, 2024:

Change in Capital, Lease and Subscription Assets (Net of Depreciation and Amortization)

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Land	\$ 23,728,375	\$ 23,728,375	\$ -	0.00%
Water Rights	983,500	983,500	-	0.00%
Buildings	49,947,420	34,820,282	15,127,138	43.44%
Improvements	44,020,188	39,842,861	4,177,327	10.48%
Furniture, Fixtures and Equipment	7,120,253	4,784,546	2,335,707	48.82%
Subscription IT Assets	114,548	174,494	(59,946)	100.00%
Leased Equipment	144,519	31,296	113,223	0.00%
Vehicles	640,532	500,079	140,453	28.09%
Construction in Progress	3,580,093	16,471,948	(12,891,855)	-78.27%
Total Capital, Lease and Subscription Assets	<u>\$ 130,279,428</u>	<u>\$ 121,337,381</u>	<u>\$ 8,942,047</u>	<u>7.37%</u>

Long-Term Debt

In 2025, the District paid \$2,095,000 in debt principal repayments and at December 31, 2025 had \$39,052,595 in short and long-term debt, deferred loss and premium on refunding.

Below is a summary of changes in long-term debt for the year ended December 31, 2025:

Changes in Long-Term Debt

	<u>2025</u>	<u>2024</u>	<u>\$ Change</u>	<u>% Change</u>
Certificates of Participation	\$ 34,180,000	\$ 36,275,000	\$ (2,095,000)	-5.78%
Unamortized Deferred Charges	(103,679)	(142,986)	39,307	27.49%
Unamortized Bond Premium	4,976,274	5,339,327	(363,053)	-6.80%
Total Long-Term Debt	<u>\$ 39,052,595</u>	<u>\$ 41,471,341</u>	<u>\$ (2,418,746)</u>	<u>-5.83%</u>

In 2024, the District paid \$2,020,000 in debt principal repayments and at December 31, 2024 had \$41,471,341 in short and long-term debt, deferred loss and premium on refunding.

Below is a summary of changes in long-term debt for the year ended December 31, 2024:

Changes in Long-Term Debt

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Certificates of Participation	\$ 36,275,000	\$ 38,295,000	\$ (2,020,000)	-5.27%
Unamortized Deferred Charges	(142,986)	(182,292)	39,306	21.56%
Unamortized Bond Premium	5,339,327	5,702,379	(363,052)	-6.37%
Total Long-Term Debt	<u>\$ 41,471,341</u>	<u>\$ 43,815,087</u>	<u>\$ (2,343,746)</u>	<u>-5.35%</u>

More detailed information about the District’s long-term debt is presented in Note 6 to the financial statements.

ECONOMIC FACTORS

The District is located in Jefferson County which is in the southwestern part of the Denver metropolitan area where the local economic environment has been relatively strong over the last several years. The average unemployment rate in Jefferson County was 3.4% in December, 2025 versus 4.3% in December, 2024. In 2024, for taxes collected in 2025, property assessed valuations within the District increased by 0.54%.

In recent years, the District has experienced an increase in the number of patron visits to our facilities and to our various programs, in addition, the District has implemented price increases for many programs and services. As a result, in 2025 and 2024, the District experienced significant increases in operating revenue versus prior years in most departments. The District’s golf rounds and related revenues continued at a higher than normal historic levels in 2025 and 2024 as individuals gravitated toward outdoor recreation opportunities and this trend is anticipated to continue in the near term. The need for fee increases for all District programs and facilities will continue to be evaluated on an annual basis and be based on competitive rates for the markets we serve.

In November, 2017 a majority of the District’s voters authorized the District to increase its mill levy 2.75 mills for general operating and other purposes. The mill increase had a nine-year sunset provision. In November 2024, a majority of the District’s voters approved an extension of this mill levy into perpetuity.

Property tax revenue increases resulting from valuation changes beyond 2025 are not expected to be significant. Some modest new development is expected to take place within District boundaries, which would result in potential increases in assessed valuations due to growth related to new construction.

Operating costs are expected to increase annually due to general inflationary trends in the foreseeable future. The District will continue to evaluate opportunities to increase its revenue streams and manage available funds as efficiently as possible.

REQUEST FOR INFORMATION

This financial report provides a general overview of Foothills Park & Recreation District's finances. Questions concerning any of the information provided in this report or to request additional financial information should be addressed to the attention of Director of Finance and Administrative Services at Foothills Park & Recreation District, 6612 S Ward Street, Littleton, Colorado 80127.

FOOTHILLS PARK & RECREATION DISTRICT
STATEMENTS OF NET POSITION
December 31, 2025 and 2024

	2025	2024
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 22,287,200	\$ 20,556,415
Cash With Fiscal Agent	295,199	459,028
Short-Term Investments	732,399	268,777
Receivables	646,235	452,337
Pollution Remediation Recovery Receivable	291,340	-
Grant Receivables	842,338	930,306
Property Taxes Receivable	17,061,711	16,256,230
Current Portion of Lease Receivable	811,981	793,112
Inventories	158,891	124,091
Prepaid Expenses	983,899	984,204
Total Current Assets	44,111,193	40,824,500
Noncurrent Assets		
Long-Term Investments	850,634	1,197,302
Lease Receivable	3,333,886	4,145,868
Capital, Lease and Subscription Assets		
Land, Water Rights and Construction in Progress	27,409,471	28,291,968
Other Capital, Lease and Subscription Assets, Net of Accumulated Depreciation/Amortization	105,804,924	101,987,460
Total Capital, Lease and Subscription Assets, Net of Accumulated Depreciation/Amortization	133,214,395	130,279,428
Total Assets	181,510,108	176,447,098
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Refunding	103,679	142,986
Total Assets and Deferred Outflows of Resources	\$ 181,613,787	\$ 176,590,084
LIABILITIES		
Current Liabilities		
Accounts Payables	\$ 1,764,988	\$ 1,734,087
Interest Payable	118,610	126,062
Accrued Payroll Payable	350,330	298,528
Pollution Remediation Payable	220,242	-
Current Portion of Accrued Compensated Absences	739,969	723,523
Current Portion of Long-Term Debt Payable	2,185,000	2,095,000
Current Portion of Lease Payable	26,398	24,357
Current Portion of Subscription Payable	-	13,626
Unearned Revenue	1,138,552	1,074,680
Total Current Liabilities	6,544,089	6,089,863
Non-Current Liabilities		
Accrued Compensated Absences Payable	388,734	404,347
Long-Term Debt Payable	36,971,274	39,519,327
Lease Payable	94,972	121,371
Total Non-Current Liabilities	37,454,980	40,045,045
Total Liabilities	43,999,069	46,134,908
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	17,061,711	16,256,230
Lease Related	3,924,638	4,736,140
Total Deferred Inflows of Resources	20,986,349	20,992,370
NET POSITION		
Net Investment in Capital Assets	93,179,225	87,931,169
Restricted	1,321,000	1,261,000
Unrestricted	22,128,144	20,270,637
Total Net Position	116,628,369	109,462,806
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 181,613,787	\$ 176,590,084

These financial statements should be read only in conjunction with
the accompanying notes to financial statements.

FOOTHILLS PARK & RECREATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Years Ended December 31, 2025 and 2024

	2025	2024
OPERATING REVENUES		
Fees and Charges:		
Aquatics	\$ 1,281,140	\$ 1,233,624
Children's Programs	3,942,368	3,501,491
Golf	11,335,553	9,394,635
Ice Arena	2,917,976	2,873,548
Recreation Centers	2,242,897	2,224,395
Recreation Programs	3,228,605	3,143,204
Parks and Regional Parks	204,530	224,363
General and Administrative	7,186	22,503
Total Operating Revenues	25,160,255	22,617,763
OPERATING EXPENSES		
Aquatics	2,712,513	2,499,337
Children's Programs	3,507,336	3,239,913
Golf	5,824,582	5,180,753
Ice Arena	2,316,363	2,105,421
Recreation Centers	3,540,804	3,317,393
Recreation Programs	2,556,518	2,407,270
Parks and Regional Parks	5,532,861	5,383,979
General and Administrative	2,778,551	2,662,467
Facilities and Equipment Repairs and Replacements	1,764,099	2,051,569
Depreciation and Amortization	5,914,743	5,237,591
Total Operating Expenses	36,448,370	34,085,693
OPERATING LOSS	(11,288,115)	(11,467,930)
NONOPERATING REVENUES (EXPENSES)		
Property and Specific Ownership Taxes	17,293,859	17,722,628
Conservation Trust Fund	545,198	556,600
Grants and Contributions	226,141	383,531
Grants Expense	(143,556)	(118,915)
Investment Income	1,046,553	1,121,727
Interest Expense	(1,149,015)	(1,227,641)
Gain on the Sale of Assets	42,035	618,375
Proceeds from Insurance	-	18,734
Other Expenses	(249,875)	(257,104)
Total Net Nonoperating Revenues (Expenses)	17,611,340	18,817,935
OTHER REVENUES (EXPENSES), GAINS OR (LOSSES)		
Capital Grants and Contributions	842,338	1,434,900
Total Other Revenues (Expenses), Gains or (Losses)	842,338	1,434,900
CHANGE IN NET POSITION	7,165,563	8,784,905
NET POSITION, Beginning of Year	109,462,806	100,677,901
NET POSITION, End of Year	\$ 116,628,369	\$ 109,462,806

These financial statements should be read only in conjunction with
the accompanying notes to financial statements.

FOOTHILLS PARK & RECREATION DISTRICT
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 24,121,665	\$ 21,648,201
Payments to Suppliers	(11,966,092)	(11,589,792)
Payments to Employees	(18,804,087)	(17,174,996)
Net Cash Used in Operating Activities	(6,648,514)	(7,116,587)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property and Specific Ownership Taxes	17,293,859	17,722,628
Receipts from Conservation Trust Fund	545,198	556,600
Pollution Remediation Reimbursement Received	78,174	-
Grants and Contributions Received	226,141	383,531
Other Expenses	(393,431)	(376,019)
Net Cash Provided by Noncapital Financing Activities	17,749,941	18,286,740
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Debt	(2,095,000)	(2,020,000)
Interest Expense Paid on Bonds	(1,480,213)	(1,558,013)
Principal Payments Paid on Lease Payable	(24,358)	(26,322)
Principal Payments Paid on Subscription Payable	(13,626)	(65,217)
Interest Expense Paid on Lease Payable	(6,946)	(1,027)
Interest Expense Paid on Subscription Payable	(374)	(1,523)
Principal Payments Received on Lease Receivable	793,112	774,662
Interest Payments Received on Lease Receivable	98,859	114,068
Acquisition of Capital Assets	(8,767,194)	(17,342,773)
Acquisition of Assets from Subscriptions	-	(15,820)
Proceeds from the Sale of Assets	103,160	618,475
Capital Grants and Contributions Received	930,306	-
Proceeds from Insurance	-	18,734
Net Cash Used in Capital and Related Financing Activities	(10,462,274)	(19,504,756)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	(850,000)	(499,000)
Proceeds from Sales and Maturities of Investments	769,000	495,000
Interest on Investments	1,008,803	1,093,523
Net Cash Provided by Investing Activities	927,803	1,089,523
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,566,956	(7,245,080)
CASH AND CASH EQUIVALENTS, Beginning of Year	21,015,443	28,260,523
CASH AND CASH EQUIVALENTS, End of Year	\$ 22,582,399	\$ 21,015,443

These financial statements should be read only in conjunction with
the accompanying notes to financial statements.

(Continued)

FOOTHILLS PARK & RECREATION DISTRICT
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2025 and 2024
(Continued)

	2025	2024
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:		
Operating Loss	\$ (11,288,115)	\$ (11,467,930)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities:		
Depreciation and Amortization	5,914,743	5,237,591
Pollution Remediation Reimbursement	(369,514)	-
Lease Revenue	(910,360)	(927,388)
Lease Expense	6,946	1,027
Subscription Expense	374	1,523
Effect of changes in operating assets and liabilities:		
Receivables	(192,102)	(69,927)
Inventories	(34,800)	49,835
Prepaid Expense	305	(196,259)
Accounts Payable	(112,740)	77,007
Accrued Payroll Payable	51,802	91,131
Pollution Remediation Payable	220,242	-
Accrued Compensated Absences Payable	833	59,050
Unearned Revenue	63,872	27,753
Total Adjustments	4,639,601	4,351,343
NET CASH USED IN OPERATING ACTIVITIES	\$ (6,648,514)	\$ (7,116,587)
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Assets Acquired Under Leases	-	145,477
Capital Asset Acquisitions Included in Accounts Payable	861,205	717,564
Assets Acquired Under Capital Contribution	-	504,594
Unrealized (Gain) Loss on Investments	(35,954)	(24,020)
Amortization of Premiums/Deferred Loss on Refunding	323,746	323,746
Amortization of Deferred Inflow - Lease Related	811,502	811,502

These financial statements should be read only in conjunction with
the accompanying notes to financial statements.

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 1: DEFINITION OF REPORTING ENTITY

Financial Reporting Entity

Foothills Park & Recreation District (the “District”) is a governmental unit (special district) operating in accordance with Colorado Statute. The District is governed by a five-member elected Board of Directors. The District was established to provide park and recreation facilities and programs in southern Jefferson County.

In accordance with Governmental Accounting Standards, the District has considered the possibility of inclusion of additional entities in its financial statements. The definition of the reporting entity is based primarily on financial accountability. The District is financially accountable for the organizations that make up its legal entity. It is also financially responsible for legally separate organizations if the District officials appoint a voting majority of the organization’s governing body and, either it is able to impose its will on that organization or there is a potential for the organization to provide benefits to or, to impose specific financial burdens on the District. The District may also be financially accountable for governmental organizations that are fiscally dependent upon it.

Component Unit

The Foothills Park & Recreation District Building Authority (the Building Authority) is governed by a board that consists of a voting majority appointed by the governing board of the District. In addition, the District is financially accountable for the Building Authority, and the Building Authority is financially dependent upon the District. The Building Authority is consolidated into the financial statements of the District. The Building Authority does not issue separate financial statements. In 2015, the District refunded the 2006 Certificates of Participation which were held by the Building Authority. Coincident with the refunding transaction, the Building Authority transferred the deed of all properties owned to the District. As a result, the Building Authority has had no financial activity since 2015.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Foothills Park & Recreation District conform to generally accepted accounting principles (GAAP), as applicable to governmental units accounted for as a proprietary enterprise fund. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial principles. The following is a summary of the significant policies.

Measurement Focus

The District is accounted for as a single enterprise fund. Enterprise funds are a type of proprietary fund and as such, are reported in accordance with generally accepted accounting principles for proprietary funds as defined by GASB. The proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets and all

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

liabilities associated with the operation of this fund are included on the Statements of Net Position.

Basis of Accounting

The District uses the accrual basis of accounting, where revenues are recognized when they are earned and measurable, and expenses are recognized in the period incurred.

Proprietary Fund

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal ongoing operations of the District result in revenue from charges to patrons for admissions to recreation facilities, rental of recreation facilities, fees paid for participation in recreation programs, and green fees for usage of the District's golf courses. All activities not associated with the principal ongoing operations of the District are reported as nonoperating or other revenues or expenses.

Cash, Cash Equivalents and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are recorded at fair value. Local government investment pools are recorded at net asset value. Money market funds are valued at amortized cost.

Inventory and Prepaid Expenses

Merchandise inventory held for resale is valued at the lower of cost or market. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows or resources. This separate financial statement element, deferred outflow of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflow of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Restricted Assets

It is the District's policy to first use restricted, if any, and then unrestricted resources when an expense is incurred for purposes for which restricted and unrestricted amounts are available.

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the Jefferson County Assessor, generally as of November 30th of each year.

The levy is normally set by December 15th by certification to the Jefferson County Commissioners to put the tax lien on the individual properties as of January 1st of the following year.

The Jefferson County Treasurer (Treasurer) collects the determined taxes during the ensuing calendar year. The taxes are payable by April, or in equal installments in February and June at the taxpayer's election. Delinquent taxpayers are notified in August, and tax lien sales are in November.

The Treasurer remits the taxes collected monthly to the District. Since property taxes are levied in December for the next calendar year's operations, the total levy is reported as property taxes receivable and a deferred inflow of resources for property taxes.

Capital Assets

Capital Assets include property, improvements to property, buildings, equipment, and water rights with an initial individual value of \$5,000 or greater. All capital assets are valued at historical cost or at an estimated historical cost if actual historical cost was not available. Donated assets are valued at their acquisition value.

Depreciation begins in the year of the completion for assets under construction. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	20 - 50 years
Improvements	10 - 50 years
Equipment	5 - 15 years
Vehicles	8 - 12 years

Leases

Lessee: The District is a lessee for noncancelable leases of equipment. The District recognizes a lease liability and a lease asset in the Statements of Net Position. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more for equipment leases.

At the commencement of the lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial indirect costs. Subsequently, the lease asset is amortized on a straight line basis over the shorter of the lease term or the useful life of the asset. The District uses the interest rate charged by the lessor as the discount rate to calculate the present value. When the interest rate charged by the lessor is not provided, the District uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and extension options that the District is reasonably certain to exercise.

Lessor: The District is a lessor for noncancelable leases on District owned property. The District recognizes a lease receivable and a deferred inflow of resources in the Statements of Net Position.

At the commencement of the lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the lease term. If specified, the District uses the interest rate identified in the contract as the discount rate to calculate the present value. If no interest rate is specified, the District uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancelable period of the lease. Lease payments included

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

in the measurement of the lease receivable are composed of fixed payments from the lessee.

Subscription Assets

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus subscription payments made at or before the commencement of the subscription-based information technology arrangement (SBITA) term, less any SBITA vendor incentives received from the SBITA vendor at and certain payments made before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the SBITA term or the useful life of the underlying IT asset.

Capital, Lease and Subscription Asset Impairment

The District evaluates capital, lease and subscription assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital, lease or subscription asset has occurred. If a capital, lease or subscription asset is tested for impairment and the magnitude of the decline in service utility is significant and unexpected, the asset historical cost and related accumulated depreciation or amortization are decreased proportionately such that the net decrease equals the impairment loss.

No asset impairments were recognized during the years ended December 31, 2025 and 2024.

Compensated Absences

District policies permit certain employees to accumulate vacation and sick leave benefits that may be realized as paid time off or, in limited circumstances, as a cash payment. A liability is accrued for compensated absences as the benefits are earned if the leave is more likely than not to be used for time off or settled in cash.

Compensated absence liabilities are computed using the regular pay in effect at statement of net position date plus an additional amount for salary-related payments such as Social Security and Medicare taxes computed using rates in effect at that date. The estimated compensated absences liability expected to be paid more than one year after the statement of net position date is included in non-current liabilities.

Unearned Revenue

Unearned revenue includes customer payments received in advance for participation in District programs that will occur in future periods.

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Amortization

Bond and Certificate of Participation Original Issue Premium and/or Discount

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. The amortization amount related to the bond premiums and/or discounts is a component of interest expense and the unamortized balances are reflected as an addition or reduction of bonds payable, respectively.

Deferred Loss on Refunding

Deferred loss on refunding is being amortized using the straight-line method, over the shorter of the life of the new or life of the defeased bonds or certificates of participation. The amortization amount is a component of interest expense and the unamortized deferred loss is reflected as deferred loss on refunding in deferred outflows of resources on the statements of net position.

Budgets

In accordance with State Budget Law, the District's Board of Directors holds public hearings in the fall of each year to approve the budget and appropriate funds for the ensuing year. The District's Board of Directors can modify the budget and appropriation resolutions upon completion of notification and publication requirements. The appropriation is at the total fund level and lapses at year-end. The Building Authority had no budget for 2025 or 2024.

Estimates

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

NOTE 3: CASH AND INVESTMENTS

Cash Deposits

Colorado statutes require that the District use eligible public depositories, as defined by the Public Deposit Protection Act (PDPA) of 1975. Under the Act, the depository is required to pledge collateral having a market value at all times equal to at least 102% of the aggregate public deposits held by the depository not insured by federal deposit insurance.

**FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024**

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

Eligible collateral, as defined by the Act, primarily includes obligations or guarantees by the U.S. Government, the State of Colorado, or any political subdivision thereof, and obligations evidenced by notes secured first by lien mortgages or deeds of trust on real property. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group.

As of December 31, 2025, the carrying amount of the District's deposits in financial institutions was \$5,725,015 and the bank balance was \$6,275,651. As of December 31, 2024, the carrying amount of the District's deposits in financial institutions was \$3,698,537 and the bank balance was \$4,856,124. All deposits exceeding FDIC coverage of \$250,000 were collateralized in accordance with PDPA.

Cash With Fiscal Agent

As of December 31, 2025 and 2024 the District had \$295,199 and \$459,028, respectively, being held by Jefferson County, Colorado as an escrow deposit for grading permits related to construction projects.

Investments

At December 31, 2025, the District had the following investments and remaining maturities:

<u>Investment Type</u>	2025			
	<u>Value</u>	<u>Measurement</u>	<u>Rating</u>	<u>Maturities</u>
Local Government Investment Pools	\$ 16,551,726	Net Asset Value	AAAm	Less than 12 Months
Federal Agency Bonds	247,301	Fair Value	AA+	Less than 12 Months
Federal Agency Bonds	850,634	Fair Value	AA+	1 - 5 Years
Certificates of Deposit	485,098	Fair Value	N/A	Less than 12 Months
Total	<u>\$ 18,134,759</u>			

At December 31, 2024, the District had the following investments and remaining maturities:

<u>Investment Type</u>	2024			
	<u>Value</u>	<u>Measurement</u>	<u>Rating</u>	<u>Maturities</u>
Local Government Investment Pools	\$ 16,847,564	Net Asset Value	AAAm	Less than 12 Months
Federal Agency Bonds	268,777	Fair Value	AA+	Less than 12 Months
Federal Agency Bonds	729,856	Fair Value	AA+	1 - 5 Years
Certificates of Deposit	467,446	Fair Value	N/A	1 - 5 Years
Total	<u>\$ 18,313,643</u>			

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

As of December 31, 2025 and 2024, the District had invested \$16,551,726 and \$16,847,564, respectively, in the Colorado Liquid Asset Trust Fund (COLOTRUST), which has a credit rating of AAAm by Standard and Poor's. COLOTRUST is an investment vehicle established for local government entities in Colorado to pool surplus funds and is regulated by the State Securities Commissioner. It operates similarly to a money market fund and each share is equal in value to \$1.00. Investments consist of U.S. Treasury and U.S. Agency securities, and repurchase agreements collateralized by U.S. Treasury and U.S. Agency 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. The custodians' internal records identify the investments owned by the entities. COLOTRUST does not have any limitations or restrictions on participant withdrawals.

Restricted Cash

Certain cash and cash equivalents are legally required to be restricted for specific purposes. There was no restricted cash on hand as of December 31, 2025 and 2024.

Fair Value

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of December 31, 2025 and 2024, the District had \$1,583,033 and \$1,466,079, respectively, invested in federal agency bonds and bank market indexed and market linked certificates of deposit. These investments are valued with Level 2 inputs.

Investments and Credit Risk

Colorado statutes specify in which instruments the District may invest. These instruments are:

- Certain money market funds
- Certain marketable repurchase agreements
- Certain marketable reverse repurchase agreements
- Certain guaranteed investment contracts
- Bankers' acceptances of certain banks
- Certain corporate bonds
- General obligation and revenue bonds of U.S. local government entities
- Obligations of the United States and certain U.S. government agency securities
- Local government investment pools

**FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024**

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

In order to minimize credit risk the District follows the State Statutes by investing only in the instruments noted above.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from prevailing market interest rates, the District primarily invests in Local Government Investment Pools which have a weighted average maturity of not more than 90 days. The District's investment policy states that investments with maturities longer than three or five years depending on the investment require approval from the Board of Directors.

Concentration of Credit Risk

The District had \$998,633, or 5.45% of total investments invested in Federal Home Loan Bank bonds at December 31, 2024. The District had no other investment in any single issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of total District investments at December 31, 2025 and 2024.

Summary of District Cash, Cash Equivalents and Investments

Cash deposits and investments as of December 31, 2025 and 2024, are summarized as follows:

	<u>2025</u>	<u>2024</u>
Petty Cash	\$ 10,459	\$ 10,314
Cash Deposits	5,725,015	3,698,537
Cash With Fiscal Agent	295,199	459,028
Investments	18,134,759	18,313,643
Total Cash Deposits and Investments	<u>\$ 24,165,432</u>	<u>\$ 22,481,522</u>

Cash deposits and investments as of December 31, 2025 and 2024 were reflected on the statements of net position as follows:

	<u>2025</u>	<u>2024</u>
Cash and Cash Equivalents	\$ 22,287,200	\$ 20,556,415
Cash With Fiscal Agent	295,199	459,028
Total Cash and Cash Equivalents	<u>22,582,399</u>	<u>21,015,443</u>
Investments	1,583,033	1,466,079
Total Cash Deposits and Investments	<u>\$ 24,165,432</u>	<u>\$ 22,481,522</u>

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 4: LEASES RECEIVABLE

The District entered into noncancelable ten year ice rental agreements with three youth hockey associations. Each agreement provides for a guaranteed minimum number of ice hours to be paid for each year whether used or not by the youth hockey association. Revenue recognized under the agreements during the years ended December 31, 2025 and 2024 was \$845,845 and \$860,465, respectively, which includes both lease revenue and interest.

As of December 31, 2025 and 2024, the District's receivable for lease payments under the agreements was \$3,461,877 and \$4,227,305, respectively. The District also has a deferred inflow of resources associated with these agreements that will be recognized as revenue over the term of the agreements. As of December 31, 2025 and 2024, the balance of the deferred inflow of resources was \$3,305,615 and \$4,075,908, respectively.

The District also leased portions of its property to various third parties, the terms of these leases expire at various dates through 2051. The District leases certain land to a third party where lease payments are variable based on total revenues collected by the third party. The revenue based payments are not included in the measurement of the lease receivable because they are not fixed in substance. Revenue recognized under the leases during the years ended December 31, 2025 and 2024 was \$64,514 and \$65,106, respectively, which includes both lease revenue and interest. The District recognized lease revenue of \$24,181 and \$24,168 for the years ended December 31, 2025 and 2024, respectively, for variable payments not previously included in the measurement of the lease receivable.

As of December 31, 2025 and 2024, the District's receivable for lease payments under the agreements was \$683,990 and \$711,675, respectively. The District also has a deferred inflow of resources associated with these agreements that will be recognized as revenue over the term of the agreements. As of December 31, 2025 and 2024, the balance of the deferred inflow of resources was \$619,023 and \$660,232, respectively.

**FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024**

NOTE 5: CAPITAL, LEASE AND SUBSCRIPTION ASSETS

A summary of changes in capital, lease and subscription assets for 2025 is as follows:

	JANUARY 1, 2025				DECEMBER 31, 2025
	BALANCE	ADDITIONS	TRANSFERS	DISPOSALS	BALANCE
Capital Assets, Not Being Depreciated					
Land	\$ 23,728,375	\$ -	\$ -	\$ -	\$ 23,728,375
Water Rights	983,500	-	-	-	983,500
Construction in Progress	3,580,093	2,697,596	(3,540,160)	(39,933)	2,697,596
Total Capital Assets, Not Being Depreciated	<u>28,291,968</u>	<u>2,697,596</u>	<u>(3,540,160)</u>	<u>(39,933)</u>	<u>27,409,471</u>
Capital, Lease and Subscription Assets, Being Depreciated/Amortized					
Buildings	72,488,667	45,411	-	(12,958)	72,521,120
Improvements	75,219,329	4,574,643	3,540,160	(152,717)	83,181,415
Furniture, Fixtures and Equipment	15,776,507	1,511,822	-	(269,765)	17,018,564
Vehicles	2,379,415	121,296	-	(152,470)	2,348,241
Subscription IT Assets	214,606	-	-	(41,261)	173,345
Leased Equipment	152,001	-	-	-	152,001
Total Capital, Lease and Subscription Assets, Being Depreciated/Amortized	<u>166,230,525</u>	<u>6,253,172</u>	<u>3,540,160</u>	<u>(629,171)</u>	<u>175,394,686</u>
Less Accumulated Depreciation/Amortization for:					
Buildings	(22,541,247)	(1,543,250)	-	12,958	(24,071,539)
Improvements	(31,199,141)	(2,861,679)	-	151,158	(33,909,662)
Furniture, Fixtures and Equipment	(8,656,254)	(1,271,641)	-	251,335	(9,676,560)
Vehicles	(1,738,883)	(136,759)	-	111,334	(1,764,308)
Subscription IT Assets	(100,058)	(72,832)	-	41,261	(131,629)
Leased Equipment	(7,482)	(28,582)	-	-	(36,064)
Total Accumulated Depreciation/Amortization	<u>(64,243,065)</u>	<u>(5,914,743)</u>	<u>-</u>	<u>568,046</u>	<u>(69,589,762)</u>
Capital, Lease and Subscription Assets, Being Depreciated/Amortized, Net	<u>101,987,460</u>	<u>338,429</u>	<u>-</u>	<u>(61,125)</u>	<u>105,804,924</u>
Net Capital, Lease and Subscription Assets	<u>\$ 130,279,428</u>	<u>\$ 3,036,025</u>	<u>\$ -</u>	<u>\$ (101,058)</u>	<u>\$ 133,214,395</u>

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 5: CAPITAL, LEASE AND SUBSCRIPTION ASSETS (CONTINUED)

A summary of changes in capital, lease and subscription assets for 2024 is as follows:

	JANUARY 1, 2024				DECEMBER 31, 2024
	BALANCE	ADDITIONS	TRANSFERS	DISPOSALS	BALANCE
Capital Assets, Not Being Depreciated					
Land	\$ 23,728,375	\$ -	\$ -	\$ -	\$ 23,728,375
Water Rights	983,500	-	-	-	983,500
Construction in Progress	16,471,948	2,914,276	(15,806,131)	-	3,580,093
Total Capital Assets, Not Being Depreciated	<u>41,183,823</u>	<u>2,914,276</u>	<u>(15,806,131)</u>	<u>-</u>	<u>28,291,968</u>
Capital, Lease and Subscription Assets, Being Depreciated/Amortized					
Buildings	55,902,098	1,988,656	14,597,913	-	72,488,667
Improvements	68,671,428	5,536,974	1,208,218	(197,291)	75,219,329
Furniture, Fixtures and Equipment	12,667,294	3,313,799	-	(204,586)	15,776,507
Vehicles	2,143,849	272,280	-	(36,714)	2,379,415
Subscription IT Assets	215,795	15,820	-	(17,009)	214,606
Leased Equipment	100,820	145,477	-	(94,296)	152,001
Total Capital, Lease and Subscription Assets, Being Depreciated/Amortized	<u>139,701,284</u>	<u>11,273,006</u>	<u>15,806,131</u>	<u>(549,896)</u>	<u>166,230,525</u>
Less Accumulated Depreciation/Amortization for:					
Buildings	(21,081,816)	(1,459,431)	-	-	(22,541,247)
Improvements	(28,828,567)	(2,567,865)	-	197,291	(31,199,141)
Furniture, Fixtures and Equipment	(7,882,748)	(977,992)	-	204,486	(8,656,254)
Vehicles	(1,643,770)	(131,827)	-	36,714	(1,738,883)
Subscription IT Assets	(41,301)	(75,766)	-	17,009	(100,058)
Leased Equipment	(69,524)	(24,710)	-	86,752	(7,482)
Total Accumulated Depreciation/Amortization	<u>(59,547,726)</u>	<u>(5,237,591)</u>	<u>-</u>	<u>542,252</u>	<u>(64,243,065)</u>
Capital, Lease and Subscription Assets, Being Depreciated/Amortized, Net	<u>80,153,558</u>	<u>6,035,415</u>	<u>-</u>	<u>(7,644)</u>	<u>101,987,460</u>
Net Capital, Lease and Subscription Assets	<u>\$ 121,337,381</u>	<u>\$ 8,949,691</u>	<u>\$ -</u>	<u>\$ (7,644)</u>	<u>\$ 130,279,428</u>

**FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024**

NOTE 6: LONG-TERM OBLIGATIONS

The following is an analysis of the changes in long-term obligations for the year ended December 31, 2025:

	January 1, 2025 Balance	Additions	Deletions	December 31, 2025 Balance	Current Portion
2013 Certificates of Participation	\$ 3,505,000	\$ -	\$ (305,000)	\$ 3,200,000	\$ 320,000
2015 Certificates of Participation	6,385,000	-	(675,000)	5,710,000	705,000
2021 Certificates of Participation	26,385,000	-	(1,115,000)	25,270,000	1,160,000
Lease Payable	145,728	-	(24,358)	121,370	26,398
Subscription Payable	13,626	-	(13,626)	-	-
Compensated Absences ¹	1,127,870	833	-	1,128,703	739,969
	<u>37,562,224</u>	<u>833</u>	<u>(2,132,984)</u>	<u>35,430,073</u>	<u>2,951,367</u>
Plus net unamortized original issue premium	5,339,327	-	(363,053)	4,976,274	-
	<u>\$ 42,901,551</u>	<u>\$ 833</u>	<u>\$ (2,496,037)</u>	<u>\$ 40,406,347</u>	<u>\$ 2,951,367</u>

¹The change in the accrued compensated absences liability is presented as a net amount.

The following is an analysis of the changes in long-term obligations for the year ended December 31, 2024:

	January 1, 2024 Balance	Additions	Deletions	December 31, 2024 Balance	Current Portion
2013 Certificates of Participation	\$ 3,805,000	\$ -	\$ (300,000)	\$ 3,505,000	\$ 305,000
2015 Certificates of Participation	7,035,000	-	(650,000)	6,385,000	675,000
2021 Certificates of Participation	27,455,000	-	(1,070,000)	26,385,000	1,115,000
Lease Payable	35,935	145,477	(35,684)	145,728	24,357
Subscription Payable	78,843	15,820	(81,037)	13,626	13,626
Compensated Absences ¹	1,068,820	59,050	-	1,127,870	723,523
	<u>39,478,598</u>	<u>220,347</u>	<u>(2,136,721)</u>	<u>37,562,224</u>	<u>2,856,506</u>
Plus net unamortized original issue premium	5,702,379	-	(363,052)	5,339,327	-
	<u>\$ 45,180,977</u>	<u>\$ 220,347</u>	<u>\$ (2,499,773)</u>	<u>\$ 42,901,551</u>	<u>\$ 2,856,506</u>

¹The change in the accrued compensated absences liability is presented as a net amount.

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 6: LONG-TERM OBLIGATIONS (CONTINUED)

Certificates of Participation (COPs)

The District issues certificates of participation to finance needed recreation facilities.

Foothills Park & Recreation COP Lease Purchase 2013 - In 2013, the District issued \$9,300,000 of Certificates of Participation dated May 15, 2013. Proceeds from the sale of the bond were used to refund a portion of the District's Certificates of Participation Bonds, Series 2002 and 2004, and to pay the costs of issuance of the Bonds. These certificates mature between 2013 and 2028 and carry interest rates between 2.00% to 3.25% due semiannually.

Foothills Park & Recreation COP Lease Purchase 2015- In 2015, the District issued \$11,055,000 of Certificates of Participation dated November 12, 2015. The certificates were issued to refund the outstanding balance of the 2006 COPs, to pay the costs of issuance of the Certificates, and to finance capital improvements at Clement Park. These certificates mature between 2016 and 2032 and carry interest rates between 2.0% and 5.0% due semiannually.

Foothills Park & Recreation COP Lease Purchase 2021- In 2021, the District issued \$29,470,000 of Certificates of Participation dated September 1, 2021. The certificates were issued with a premium of \$5,791,068 and were issued to finance the replacement of Foothills Golf Course Clubhouse, the repair and renovation of Columbine West and 6th Avenue West Pool facilities, an extension of Dutch Creek Trail and energy conservation projects at various facilities under a Phase II Energy Performance Contract. These certificates mature between 2022 and 2041 and carry an interest rate of 4.0% due semiannually. Including the premium, and net of issuance costs, the effective interest rate on the certificates is reduced from 4.0% to approximately 2.17%.

The Edge Ice Arena, and the Peak administrative building are collateral for the 2013 COPs, the Edge Ice Arena and the Peak Community and Wellness Center are collateral for the 2015 COPs, and the Ridge Recreation Center and the Peak Community and Wellness Center are collateral for the 2021 COPs.

**FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024**

NOTE 6: LONG-TERM OBLIGATIONS (CONTINUED)

The annual debt service requirements to maturity for the certificates of participation are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	2,185,000	1,392,713	3,577,713
2027	2,615,000	1,298,263	3,913,263
2028	2,720,000	1,193,662	3,913,662
2029	2,475,000	1,095,887	3,570,887
2030	2,570,000	1,005,700	3,575,700
2031 - 2035	10,250,000	3,410,950	13,660,950
2036 - 2040	9,280,000	1,559,600	10,839,600
2041	2,085,000	83,400	2,168,400
Total	<u>\$ 34,180,000</u>	<u>\$ 11,040,175</u>	<u>\$ 45,220,175</u>

NOTE 7: LEASE LIABILITIES

The District, as lessee, leases certain pieces of office equipment. The terms of the leases expire in various years through 2030. The following is a schedule by year of payments under the lease liabilities as of December 31, 2025:

Year Ending December 31,	Principal	Interest	Total
2026	26,398	5,652	32,050
2027	28,208	4,249	32,457
2028	29,398	2,768	32,166
2029	31,781	1,190	32,971
2030	5,585	36	5,621
	<u>\$ 121,370</u>	<u>\$ 13,895</u>	<u>\$ 135,265</u>

NOTE 8: SUBSCRIPTION LIABILITIES

The District has various subscription-based information technology arrangements (SBITAs), some of which have been prepaid with subscription terms that expire in various years through 2027 and some of which had payment and subscription terms that expired in 2025. Variable payments based upon the use of the underlying asset are not included in the subscription liability because they are not fixed in substance. During the years ended December 31, 2025 and 2024, there were no variable payments not previously included in the measurement of the subscription liability. As of December 31, 2025, there were no remaining SBITAs that were not prepaid.

FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 9: COMMITMENTS AND CONTINGENCIES

Risk Management and Related Insurance Issues

The District is subject to various risks of loss. These risks include theft of, damage to, or destruction of assets, errors or omissions by management or the Board of Directors, job-related illnesses or injuries to employees, torts, and injury to persons or damage to property resulting from a construction project or acts of God.

The District is a member of the Colorado Special Districts Property and Liability Pool (Pool). The Pool is an organization created by intergovernmental agreement to provide property, liability, public official's liability, boiler and machinery and workers compensation coverage to its members.

The District pays annual premiums to the Pool for liability, property, public official's liability and workers compensation coverage. In the event aggregated losses incurred by the Pool exceeded 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.

For 2025 and 2024, there were no significant reductions in insurance coverage from the prior year for any major category of risk. The amount of settlements did not exceed the insurance coverage for each of the past three fiscal years. The amount of risk retained by the District through deductibles on the insurance policies was not material to the District.

Committed Construction

As of December 31, 2025 the District had unexpended construction related commitments of \$2,595,804.

Legal Matters

In the opinion of the District's management and counsel, there is no pending litigation or other legal claims which would materially affect the financial statements of the District.

NOTE 10: SALARY DEFERRAL PLAN

The District has a salary deferral plan (Plan) that was converted from a defined benefit plan to a defined contribution plan in 1982. Plan provisions and contribution requirements are established and may be amended by the District's Board of Directors. Full and part-time employees are eligible to participate in the plan on the first day of the month following completion of 30 days of employment if they are at least 21 years of age. Each eligible employee is allowed to defer compensation in 1% increments of their pay, but their deferral may not exceed the specific annual dollar amount determined by the Internal Revenue Service. The District may make non-elective contributions to full-time employees' account in the Plan in an amount determined by the District at its discretion.

**FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024**

NOTE 10: SALARY DEFERRAL PLAN (CONTINUED)

The District's contributions plus earnings become vested at a rate of 20% after the first year of employment, 40% after the second year of employment and are 100% vested after the third year of employment. District contributions for plan participants who leave employment before they are fully vested are forfeited. Participant forfeitures will be used to reduce the Employer Discretionary Contributions to the Plan for the Plan Year in which the forfeitures occur. There is no liability for benefits under the Plan beyond the District's discretionary contributions.

The District has the authority to determine the amount, if any, of discretionary contributions to the Plan. The District's discretionary contributions made in 2025 and 2024 were \$430,224 and \$330,015, respectively.

NOTE 11: TAX, SPENDING AND DEBT LIMITATIONS

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 tax, spending, revenue and debt limitations which apply to the State of Colorado and all local governments.

Under TABOR, spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

In May 2002, the District voters approved a ballot question to remove the revenue and spending limitations of the TABOR amendment from the entire District. The Amendment is complex and subject to judicial interpretation. The District believes it is in compliance with the requirements of the Amendment based on the interpretations of the amendment's language.

In November 2017 a majority of the District's voters authorized the District to increase its mill levy 2.75 mills for general operating and other purposes for a nine-year period only, ending in collection year 2026. The additional tax revenue is being used through the nine-year period to: provide better park maintenance, improve conditions of parks and sports fields, improve neighborhood and community parks, improve outdated and failing equipment, repair and enhance trails for better connectivity, repair facilities and offset increasing operational and maintenance costs. Such revenue shall be collected, retained and spent notwithstanding any other revenue limits provided by law.

**FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024**

NOTE 11: TAX, SPENDING AND DEBT LIMITATIONS (CONTINUED)

In November 2020 District voters approved a ballot question authorizing the continuation of a mill levy of 1.534 mills for Sub-District A for all future years. The mill levy was previously associated with the District's General Obligation Refunding Bonds, Series 2010, dated February 23, 2010, which were paid in full in 2020. Revenue generated from the tax was approved to be used for general fund purposes including capital improvements and operational priorities and is not subject to any limitation under TABOR.

In November, 2024 District voters approved a ballot question extending the 2.75 mills which were originally authorized by voters in 2017 for only a nine-year period into perpetuity. Beginning in 2027, revenue generated from the tax was approved to be used for operations, capital and other expenses and is not subject to any limitation under TABOR.

NOTE 12: NET POSITION

The District has net position consisting of three components – net investment in capital assets, restricted and unrestricted net position.

Net Investment in Capital Assets

Net investment in capital assets consists of amounts invested in capital, lease and subscription assets, net of accumulated depreciation/amortization, and further reduced by outstanding balances of bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

The District's Net Investment in Capital Assets as of December 31, 2025 and 2024, was calculated as follows:

	2025	2024
Capital, Lease and Subscription Assets	\$ 133,214,395	\$ 130,279,428
Outstanding Debt	(34,180,000)	(36,275,000)
Unamortized Bond Debt Premium	(4,976,274)	(5,339,327)
Unamortized Deferred Loss on Refunding	103,679	142,986
Lease Liability	(121,370)	(145,728)
Subscription Liability	-	(13,626)
Outstanding Capital Related Accounts Payable	(861,205)	(717,564)
Net Investment in Capital Assets	\$ 93,179,225	\$ 87,931,169

Restricted Net Position

Restricted Net Position represents assets that have third party limitations on their use. As of December 31, 2025 and 2024, the District had a Restricted Net Position of \$1,321,000 and \$1,261,000, respectively, consisting of emergency reserves required under TABOR.

**FOOTHILLS PARK & RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025 and 2024**

NOTE 12: NET POSITION (CONTINUED)

Unrestricted Net Position

Unrestricted Net Position represents assets that do not have any third party limitations on their use. While District management may have categorized and segmented portions for various purposes, the District Board of Directors has the unrestricted authority to revisit or alter these managerial decisions. As of December 31, 2025 and 2024, the District had an Unrestricted Net Position of \$22,128,144 and \$20,270,637, respectively.

NOTE 13: FOOTHILLS ARTS & EVENTS AGENCY

The Foothills Park & Recreation District Cultural Arts Agency was created in 1993 to better serve the public in the arts. In April of 2014, the Cultural Arts Agency was rebranded as the Foothills Arts & Events Agency (“The Agency”). The Agency creates, establishes, puts on and provides classes and opportunities for district-wide cultural arts services for the benefit of the taxpayers of the District, said services to include fine and leisure arts, performing arts and culturally related special events. The Agency is subsidized by grants and contributions from a variety of sources. In 2025 and 2024, the Agency received funding from the Scientific and Cultural Facilities District in the amount of \$36,913 and \$46,896, respectively, to support its mission. The Agency is tracked as a separate department but is reported within the financial statements of the District. In 2025 and 2024, the Agency had total revenue of \$485,814 and \$463,561, respectively, and total expenses of \$575,312 and \$547,428, respectively.

NOTE 14: POLLUTION REMEDIATION OBLIGATION

During the District’s 2025 annual inspection of its underground fuel storage tanks at Clement Park, the District found a failed, leaking diesel spill bucket and subsequent soil sampling identified hydrocarbon contamination requiring regulatory oversight and remediation. The contamination was reported to the Colorado Department of Labor and Employment Division of Oil and Public Safety (OPS), which directed the District to undertake a subsurface investigation, including the installation and sampling of multiple monitoring wells to determine the extent of the release.

The District participates in the State of Colorado’s Petroleum Storage Tank Fund (Fund), which reimburses eligible remediation costs after satisfaction of a \$10,000 deductible, up to \$2,000,000. As of December 31, 2025, the District incurred \$159,272 in eligible investigation and remediation costs, received reimbursement of \$78,174, and recorded a pollution remediation recovery receivable of \$71,098 for remaining reimbursable costs.

In March 2026, OPS approved a Corrective Action Plan estimating an additional \$220,242 in monitoring and remediation costs. Because these costs are fully reimbursable under the Fund, the District has recorded both a pollution remediation liability and an equal pollution recovery receivable in accordance with GASB Statement No. 49, resulting in no net expense impact. The District will update its estimates and disclosures as further information becomes available.

OTHER INFORMATION

FOOTHILLS PARK & RECREATION DISTRICT
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUNDS AVAILABLE
ACTUAL AND BUDGET (NON GAAP BUDGETARY BASIS) (UNAUDITED)
ENTERPRISE FUND
For the Year Ended December 31, 2025

	Actual	Budget	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Aquatics	\$ 1,281,140	\$ 1,225,538	\$ 55,602
Children's Programs	3,942,368	3,965,027	(22,659)
Golf	11,335,553	6,903,361	4,432,192
Ice Arena	2,913,111	2,762,357	150,754
Recreation Centers	2,242,897	2,043,399	199,498
Recreation Programs	3,221,493	3,054,579	166,914
Parks and Regional Parks	198,117	137,548	60,569
General and Administrative	7,186	20,500	(13,314)
Total Operating Revenues	25,141,865	20,112,309	5,029,556
OPERATING EXPENSES			
Aquatics	2,712,513	2,638,569	(73,944)
Children's Programs	3,507,336	3,489,180	(18,156)
Golf	5,865,093	5,445,424	(419,669)
Ice Arena	2,316,363	2,149,491	(166,872)
Recreation Centers	3,540,804	3,488,465	(52,339)
Recreation Programs	2,556,518	2,528,953	(27,565)
Parks and Regional Parks	5,532,861	5,748,380	215,519
General and Administrative	2,831,732	3,068,489	236,757
Facilities & Equipment Repairs and Replacements	10,674,933	15,798,506	5,123,573
Total Operating Expenses	39,538,153	44,355,457	4,817,304
OPERATING LOSS	(14,396,288)	(24,243,148)	9,846,860
NONOPERATING REVENUES (EXPENSES)			
Funds Available	-	9,785,553	(9,785,553)
Property and Specific Ownership Taxes	17,293,859	17,255,427	38,432
Conservation Trust Fund	545,198	605,055	(59,857)
Grants	226,141	104,603	121,538
Grants Expense	(143,556)	(133,234)	(10,322)
Investment Income	1,046,553	452,000	594,553
Debt Principal and Interest	(3,567,761)	(3,575,213)	7,452
Proceeds from the Sale of Capital Assets	93,295	-	93,295
Proceeds from the Sale of Assets, Net of Expense	9,865	-	9,865
Other Expenses	(249,875)	(251,043)	1,168
Total Net Nonoperating Revenues (Expenses)	15,253,719	24,243,148	(8,989,429)
OTHER REVENUES (EXPENSES), GAINS OR (LOSSES)			
Capital Grants and Contributions	842,338	-	842,338
Total Other Revenues (Expenses), Gains or (Losses)	842,338	-	842,338
NET CHANGE IN FUNDS AVAILABLE	1,699,769	\$ -	\$ 1,699,769
FUNDS AVAILABLE - Beginning of year	20,708,727		
FUNDS AVAILABLE - End of year	\$ 22,408,496		
Funds available is computed as follows:			
Current Assets	\$ 44,111,193		
Current Portion of Lease Receivable	(811,981)		
Long-term investments	850,634		
Prepaid SBITA Assets	41,786		
Current Liabilities	(6,544,089)		
Accrued Compensated Absences Payable Non-Current Portion	(388,734)		
Current Portion of Long-term Debt	2,185,000		
Current Portion of Lease Payable	26,398		
Deferred Property Taxes	(17,061,711)		
	\$ 22,408,496		

**FOOTHILLS PARK & RECREATION DISTRICT
RECONCILIATION OF NON GAAP BUDGETARY BASIS (ACTUAL) TO
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION (UNAUDITED)
ENTERPRISE FUND
For the Year Ended December 31, 2025**

For financial statement presentation purposes the District is shown as an enterprise fund. Enterprise funds recognize income when earned and expenses when incurred. Depreciation is recorded on capitalized equipment and amortization is recorded on assets associated with leased equipment and subscription assets. For budgetary purposes, all receipts are shown as revenue when received regardless of whether they are earned revenue or liabilities, and expenditures are recorded for all disbursements, including capital expenditures, debt service and lease payments, regardless of the period those disbursements benefit. The following table shows the reconciliation of the Non-GAAP budgetary basis to the Statements of Revenues, Expenses, and Changes in Net Position for the year ended December 31, 2025:

Operating Revenues (Budgetary Basis)	\$ 25,141,865
Amortization of Lease Related Deferred Inflow of Resources	811,502
Principal Payments Received on Leases Receivable	<u>(793,112)</u>
Operating Revenues (GAAP)	<u>25,160,255</u>
Operating Expenses (Budgetary Basis)	39,538,153
Depreciation and Amortization	5,914,743
Amortization of Prepaid Subscription Assets	(55,707)
Principal Payments Paid on Subscriptions Payable	(13,626)
Principal Payments Paid on Leases Payable	(24,358)
Capital Outlay	<u>(8,910,835)</u>
Operating Expenses (GAAP)	<u>36,448,370</u>
Nonoperating Revenues (Expenses) (Budgetary Basis)	15,253,719
Debt Principal Payments	2,095,000
Amortization of Bond Premiums	363,053
Amortization of Deferred Loss on Refunding	(39,307)
Loss on Disposal of Capital Assets	<u>(61,125)</u>
Nonoperating Revenues (Expenses) (GAAP)	<u>17,611,340</u>
Other Revenues (Expenses), Gains or (Losses) (Budgetary Basis and GAAP)	842,338
Change in Net Position per Statements of Revenues, Expenses and Changes in Net Position	<u>\$ 7,165,563</u>

FOOTHILLS PARK & RECREATION DISTRICT
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUNDS AVAILABLE
ACTUAL AND BUDGET (NON GAAP BUDGETARY BASIS) (UNAUDITED)
ENTERPRISE FUND
For the Year Ended December 31, 2024

	Actual	Budget	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Aquatics	\$ 1,233,624	\$ 1,136,736	\$ 96,888
Children's Programs	3,501,491	3,682,834	(181,343)
Golf	9,394,635	6,528,254	2,866,381
Ice Arena	2,854,063	2,782,757	71,306
Recreation Centers	2,224,395	1,972,108	252,287
Recreation Programs	3,132,552	2,943,741	188,811
Parks and Regional Parks	217,660	142,337	75,323
General and Administrative	22,503	19,000	3,503
Total Operating Revenues	22,580,923	19,207,767	3,373,156
OPERATING EXPENSES			
Aquatics	2,499,337	2,485,535	(13,802)
Children's Programs	3,239,913	3,217,570	(22,343)
Golf	5,223,123	5,020,982	(202,141)
Ice Arena	2,105,421	2,132,635	27,214
Recreation Centers	3,317,393	3,303,171	(14,222)
Recreation Programs	2,407,270	2,364,303	(42,967)
Parks and Regional Parks	5,383,979	5,315,817	(68,162)
General and Administrative	2,718,720	2,891,017	172,297
Facilities & Equipment Repairs and Replacements	15,572,960	23,871,198	8,298,238
Total Operating Expenses	42,468,116	50,602,228	8,134,112
OPERATING LOSS	(19,887,193)	(31,394,461)	11,507,268
NONOPERATING REVENUES (EXPENSES)			
Funds Available	-	15,234,529	(15,234,529)
Property and Specific Ownership Taxes	17,722,628	17,172,355	550,273
Conservation Trust Fund	556,600	559,744	(3,144)
Grants	383,531	125,049	258,482
Grants Expense	(118,915)	(155,811)	36,896
Investment Income	1,121,727	424,800	696,927
Debt Principal and Interest	(3,571,387)	(3,578,012)	6,625
Proceeds from the Sale of Assets, Net of Expense	35,387	-	35,387
Proceeds from Insurance	18,734	-	18,734
Other Expenses	(257,104)	(248,805)	(8,299)
Total Net Nonoperating Revenues (Expenses)	16,474,289	29,533,849	(13,059,560)
OTHER REVENUES (EXPENSES), GAINS OR (LOSSES)			
Capital Grants and Contributions	930,306	1,860,612	(930,306)
Total Other Revenues (Expenses), Gains or (Losses)	930,306	1,860,612	(930,306)
NET CHANGE IN FUNDS AVAILABLE	(2,482,598)	\$ -	\$ (2,482,598)
FUNDS AVAILABLE - Beginning of year	23,191,325		
FUNDS AVAILABLE - End of year	\$ 20,708,727		
Funds available is computed as follows:			
Current Assets	\$ 40,824,500		
Current Portion of Lease Receivable	(793,112)		
Long-term investments	1,197,302		
Prepaid SBITA Assets	97,494		
Current Liabilities	(6,089,863)		
Accrued Compensated Absences Payable Non-Current Portion	(404,347)		
Current Portion of Long-term Debt	2,095,000		
Current Portion of Lease Payable	24,357		
Current Portion of SBITA Payable	13,626		
Deferred Property Taxes	(16,256,230)		
	\$ 20,708,727		

FOOTHILLS PARK & RECREATION DISTRICT
RECONCILIATION OF NON GAAP BUDGETARY BASIS (ACTUAL) TO
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION (UNAUDITED)
ENTERPRISE FUND
For the Year Ended December 31, 2024

For financial statement presentation purposes the District is shown as an enterprise fund. Enterprise funds recognize income when earned and expenses when incurred. Depreciation is recorded on capitalized equipment and amortization is recorded on assets associated with leased equipment and subscription assets. For budgetary purposes, all receipts are shown as revenue when received regardless of whether they are earned revenue or liabilities, and expenditures are recorded for all disbursements, including capital expenditures, debt service and lease payments, regardless of the period those disbursements benefit. The following table shows the reconciliation of the Non-GAAP budgetary basis to the Statements of Revenues, Expenses, and Changes in Net Position for the year ended December 31, 2024:

Operating Revenues (Budgetary Basis)	\$ 22,580,923
Amortization of Lease Related Deferred Inflow of Resources	811,502
Principal Payments Received on Leases Receivable	<u>(774,662)</u>
Operating Revenues (GAAP)	<u>22,617,763</u>
Operating Expenses (Budgetary Basis)	42,468,116
Depreciation and Amortization	5,237,591
Amortization of Prepaid Subscription Assets	(55,136)
Principal Payments Paid on Subscriptions Payable	(15,346)
Principal Payments Paid on Leases Payable	(26,322)
Lease Termination	(1,819)
Capital Outlay	<u>(13,521,391)</u>
Operating Expenses (GAAP)	<u>34,085,693</u>
Nonoperating Revenues (Expenses) (Budgetary Basis)	16,474,289
Debt Principal Payments	2,020,000
Amortization of Bond Premiums	363,052
Amortization of Deferred Loss on Refunding	(39,306)
Loss on Disposal of Capital Assets	<u>(100)</u>
Nonoperating Revenues (Expenses) (GAAP)	<u>18,817,935</u>
Other Revenues (Expenses), Gains or (Losses) (Budgetary Basis)	930,306
Contributions-Capital Assets	<u>504,594</u>
Other Revenues (Expenses), Gains or (Losses) (GAAP)	<u>1,434,900</u>
Change in Net Position per Statements of Revenues, Expenses and	
Changes in Net Position	<u>\$ 8,784,905</u>

**FOOTHILLS PARK & RECREATION DISTRICT
HISTORY OF DISTRICT ASSESSED VALUATION, MILL LEVIES AND PROPERTY TAX COLLECTIONS
(UNAUDITED)**

The following tables set forth assessed valuation, mill levy and property tax information for the District, including information regarding Subdistrict A and Subdistrict B.

History of District Assessed Valuation

Levy/Collection Year	Regular District Property (1)	Subdistrict A	Subdistrict B	Entire District Total (2)	Percent Change
2020/2021	95,833,076	1,293,342,422	23,882,105	1,389,175,498	0.97%
2021/2022	100,999,368	1,414,072,760	26,982,935	1,515,072,128	9.06%
2022/2023	98,568,674	1,389,155,623	26,339,352	1,487,724,297	-1.81%
2023/2024	115,703,234	1,594,719,092	29,831,190	1,710,422,326	14.97%
2024/2025	115,401,933	1,604,257,330	30,524,007	1,719,659,263	0.54%

(1) Represents property within the District that is not within Subdistrict A or Subdistrict B.

(2) As Subdistrict B is located entirely with Subdistrict A, the assessed valuation attributable to Subdistrict B has been included in the District total as a component of Subdistrict A.

History of Mill Levies

Levy/Collection Year	District		Subdistrict A		Subdistrict B	
	General	Bond	General (1) (2)	Bond	General (1) (2)	Bond
2020/2021	6.829	0.000	2.648	0.000	4.300	4.694
2021/2022	6.829	0.000	2.669	0.000	4.300	4.105
2022/2023	6.829	0.000	2.669	0.000	8.405	0.000
2023/2024	6.829	0.000	2.666	0.000	8.405	0.000
2024/2025	6.829	0.000	2.653	0.000	8.406	0.000

(1) In addition to mills levied for the payment of tax credits, refunds, and abatements pursuant to state law which are included in these numbers, Subdistrict A and Subdistrict B also impose a general mill levy as shown in the above table, for payment of property taxes for expenses in connection with improvements that benefit the respective subdistrict.

(2) In addition to their respective total mills presented above, taxpayers within Subdistrict A are also responsible for the payment of property taxes attributable to the District's mill levy and taxpayers in Subdistrict B are also responsible for the payment of property taxes attributable to both the District's and Subdistrict's A mill levies.

History of Property Tax Collections

Levy/Collection Year	Total Taxes Levied	Current Tax Collections (1)	Percent of Levy Collected
2020/2021	13,126,245	13,010,910	99.1%
2021/2022	14,347,376	14,268,307	99.4%
2022/2023	14,091,268	14,076,114	99.9%
2023/2024	16,183,639	16,661,155	103.0%
2024/2025	16,256,230	16,179,534	99.5%

(1) Figures include current and delinquent tax collections, as well as interest and/or penalties thereon and backfill payments received from the State of Colorado in 2024 under Senate Bill 22-238. The Jefferson County Treasurer's collection fee has not been deducted.

FOOTHILLS PARK AND RECREATION DISTRICT
History of Revenues, Expenses and Changes in Net Position (Unaudited)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Operating Revenues					
Fees and Charges:					
Aquatics	\$ 817,973	\$ 951,756	\$ 1,018,362	\$ 1,233,624	\$ 1,281,140
Children's Programs	1,743,268	2,130,627	3,213,306	3,501,491	3,942,368
Golf	7,218,366	7,056,992	8,083,987	9,394,635	11,335,553
Ice Arena	2,369,165	2,630,924	2,790,921	2,873,548	2,917,976
Recreation Centers	1,232,208	1,633,501	2,123,848	2,224,395	2,242,897
Recreation Programs	1,953,131	2,300,871	2,850,023	3,143,204	3,228,605
Parks and Regional Parks	503,851	456,604	161,812	224,363	204,530
General and Administrative	48,762	34,156	33,921	22,503	7,186
Total	<u>15,886,724</u>	<u>17,195,431</u>	<u>20,276,180</u>	<u>22,617,763</u>	<u>25,160,255</u>
Operating Expenses					
Aquatics	1,851,269	1,981,929	2,052,888	2,499,337	2,712,513
Children's Programs	2,141,536	2,522,774	2,893,550	3,239,913	3,507,336
Golf	4,206,636	4,523,014	4,507,367	5,180,753	5,824,582
Ice Arena	1,605,348	1,913,048	2,047,941	2,105,421	2,316,363
Recreation Centers	2,674,976	2,865,293	3,069,646	3,317,393	3,540,804
Recreation Programs	1,853,317	2,154,659	2,225,403	2,407,270	2,556,518
Parks and Regional Parks	4,328,455	4,483,295	4,748,596	5,383,979	5,532,861
General and Administrative	2,116,275	2,316,790	2,287,813	2,662,467	2,778,551
Facilities & Equipment Repairs and Replacements	820,216	510,940	962,139	2,051,569	1,764,099
Depreciation	3,146,039	3,567,662	3,986,390	5,237,591	5,914,743
Total	<u>24,744,067</u>	<u>26,839,404</u>	<u>28,781,733</u>	<u>34,085,693</u>	<u>36,448,370</u>
Operating Loss	(8,857,343)	(9,643,973)	(8,505,553)	(11,467,930)	(11,288,115)
Nonoperating Revenues (Expenses)					
Property and Specific Ownership Taxes	14,015,179	15,253,212	15,096,409	17,722,628	17,293,859
Conservation Trust Fund	591,421	586,730	637,014	556,600	545,198
Grants and Contributions	934,061	1,593,101	686,411	383,531	226,141
Grants Expense	(46,174)	(110,815)	(235,209)	(118,915)	(143,556)
Investment Income	1,539	652,277	1,695,507	1,121,727	1,046,553
Interest Expense	(834,301)	(1,378,591)	(1,297,070)	(1,227,641)	(1,149,015)
Interest Expense Subsidy	18,215	7,877	-	-	-
Bond Issuance Cost	(255,350)	-	-	-	-
Gain (Loss) on Sale of Assets	62,426	22,477	28,617	618,375	42,035
Proceeds from Insurance	5,653	17,630	353,222	18,734	-
Other Income	-	-	-	-	-
Other Expenses	(213,866)	(223,224)	(218,327)	(257,104)	(249,875)
Total	<u>14,278,803</u>	<u>16,420,674</u>	<u>16,746,574</u>	<u>18,817,935</u>	<u>17,611,340</u>
Other Revenues (Expenses), Gains or (Losses)					
Capital Grants and Contributions	-	-	-	1,434,900	842,338
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,900</u>	<u>842,338</u>
Change in Net Position	5,421,460	6,776,701	8,241,021	8,784,905	7,165,563
Beginning Net Position	80,663,382	86,084,842	92,436,880	100,677,901	109,462,806
Ending Net Position	<u>\$ 86,084,842</u>	<u>\$ 92,861,543</u>	<u>\$ 100,677,901</u>	<u>\$ 109,462,806</u>	<u>\$ 116,628,369</u>

FOOTHILLS PARK AND RECREATION DISTRICT
Historical Net Position (Unaudited)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Net Investment in Capital Assets	\$ 69,409,656	\$ 72,412,235	\$ 72,868,570	\$ 87,931,169	\$ 93,179,225
Restricted	911,000	1,011,000	1,131,000	1,261,000	1,321,000
Unrestricted	<u>15,764,186</u>	<u>19,438,308</u>	<u>26,678,331</u>	<u>20,270,637</u>	<u>22,128,144</u>
Total Net Position	<u>\$ 86,084,842</u>	<u>\$ 92,861,543</u>	<u>\$ 100,677,901</u>	<u>\$ 109,462,806</u>	<u>\$ 116,628,369</u>

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

TO: Foothills Board of Directors

FROM: Dennis Weiner, Director of Finance and Administrative Services

SUBJECT: MARCH FINANCIAL UPDATE

Attached are the District's Financial Summary report and discussion of the District's year-to-date operating revenues and expenditures as well as non-operating revenues and expenditures through March 31, 2026 as compared to the budget.

Also included is a summary comparison of actual versus budget for the year-to-date by department. If you have any questions concerning this information, please ask me.

Foothills Park & Recreation District
 Summary of All Units
 Tuesday, March 31, 2026

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	2026 Remaining Budget	% Completed	2025 YTD
OPERATING REVENUES										
Admission Fees	\$1,209,726	\$1,048,510	\$161,216	\$3,301,160	\$2,812,135	\$489,025	\$16,773,116	\$13,471,956	19.68%	\$2,749,147
Rentals	338,080	284,897	53,183	938,990	845,210	93,780	4,480,255	3,541,265	20.96%	843,638
Merchandise Sales	33,961	36,427	(2,466)	76,565	59,043	17,522	612,375	535,809	12.50%	53,231
Concessions and Other Contracts	91,382	77,873	13,509	235,798	205,306	30,492	998,910	763,111	23.61%	202,382
Other Revenue	12,084	4,120	7,964	36,662	17,516	19,146	83,771	47,109	43.76%	26,225
TOTAL OPERATING REVENUES	1,685,232	1,451,827	233,405	4,589,175	3,939,209	649,966	22,948,426	18,359,251	20.00%	3,874,623
OPERATING EXPENDITURES										
Salaries and Wages	1,223,115	1,232,410	9,295	3,434,831	3,476,018	41,187	16,051,394	12,616,563	21.40%	3,336,340
Personnel	231,238	240,131	8,893	660,026	681,719	21,693	3,397,326	2,737,300	19.43%	1,036,916
Supplies	219,291	406,211	186,920	654,230	845,205	190,975	3,422,669	2,768,440	19.11%	640,616
Purchased Services	398,449	336,122	(62,327)	1,034,440	1,060,006	25,566	4,052,932	3,018,492	25.52%	859,588
Utilities	136,651	118,160	(18,491)	373,503	356,634	(16,869)	2,345,405	1,971,902	15.92%	316,953
Insurance	48,924	48,924	-	147,772	146,772	(1,000)	587,089	439,317	25.17%	136,871
Other Expenditures	167	-	(167)	(982)	-	982	-	982	0.00%	1,453
TOTAL OPERATING EXPENDITURES	2,257,836	2,381,958	124,122	6,303,820	6,566,353	262,533	29,856,815	23,552,995	21.11%	6,328,736
NET OPERATING REVENUE/(EXPENDITURES)	(572,604)	(930,131)	357,527	(1,714,645)	(2,627,144)	912,499	(6,908,389)	(5,193,744)	24.82%	(2,454,114)
NON-OPERATING REVENUE										
Fund Balance	-	-	-	23,277	23,000	277	11,115,386	11,092,109	0.21%	31,101
Property Taxes Collected for Operations	1,358,112	987,760	370,352	7,617,894	7,508,531	109,363	17,061,711	9,443,817	44.65%	7,197,565
Specific Ownership Taxes	83,627	85,533	(1,906)	250,755	264,307	(13,552)	1,014,119	763,364	24.73%	288,685
Conservation Trust	167,716	148,362	19,354	167,716	148,362	19,354	593,448	425,732	28.26%	136,775
Contributions and Grants	17,567	228	17,339	113,110	71,916	41,194	132,593	19,483	85.31%	103,039
Investment Income	71,590	43,879	27,710	196,326	108,616	87,710	585,708	389,382	33.52%	211,459
Other Income	-	-	-	-	-	-	-	-	0.00%	1,500
TOTAL NON-OPERATING REVENUE	1,698,612	1,265,762	432,850	8,369,079	8,124,732	244,347	30,502,966	22,133,887	27.44%	7,970,124
NON-OPERATING EXPENDITURES										
Grant Expenditures	1,000	2,794	1,794	4,780	8,015	3,235	146,693	141,913	3.26%	5,558
Facilities & Equipment Repairs and Replacements	304,195	304,195	-	1,153,545	1,153,545	-	19,607,046	18,453,501	5.88%	1,522,776
Debt Payments	-	-	-	-	-	-	2,185,000	2,185,000	0.00%	-
Interest Expense	-	-	-	-	-	-	1,392,713	1,392,713	0.00%	-
Other Expenditures	21,119	14,816	(6,303)	108,383	112,628	4,245	263,126	154,743	41.19%	94,951
TOTAL NON-OPERATING EXPENDITURES	326,314	321,806	(4,508)	1,266,708	1,274,188	7,480	23,594,577	22,327,868	5.37%	1,623,285
NET REVENUE/(EXPENDITURES)	799,694	13,826	785,868	5,387,726	4,223,400	1,164,326	-	(5,387,726)	0.00%	3,892,725
TOTAL REVENUE	3,383,844	2,717,589	666,255	12,958,254	12,063,941	894,313	53,451,392	40,493,138	24.24%	11,844,747
TOTAL EXPENDITURES	2,584,150	2,703,763	119,613	7,570,528	7,840,541	270,013	53,451,392	45,880,864	14.16%	7,952,022
NET REVENUE/(EXPENDITURES)	799,694	13,826	785,868	5,387,726	4,223,400	1,164,326	-	(5,387,726)	0.00%	3,892,725

Foothills Park & Recreation District
Summary of All Units
Tuesday, March 31, 2026

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	2026 Remaining Budget	% Completed	2025 YTD
OPERATING REVENUES										
Admission Fees:										
Recreation Summary - Admission Fees	705,710	717,126	(11,416)	2,270,333	2,240,204	30,129	10,816,610	8,546,278	20.99%	2,143,414
Golf Summary - Admission Fees	477,806	314,174	163,632	977,458	540,953	436,505	5,612,307	4,634,850	17.42%	574,571
Other Funds - Admission Fees	26,210	17,210	9,000	53,370	30,978	22,392	344,198	290,829	15.51%	31,162
Total Admission Fees	1,209,726	1,048,510	161,216	3,301,160	2,812,135	489,025	16,773,116	13,471,956	19.68%	2,749,147
Rentals:										
Total Parks and Clement Park - Rentals	12,780	399	12,381	12,834	399	12,435	132,104	119,270	9.71%	5,398
Recreation Summary - Rentals	212,370	205,165	7,205	732,544	716,660	15,884	2,690,514	1,957,970	27.23%	698,035
Golf Summary - Rentals	112,930	79,334	33,596	193,612	128,151	65,461	1,657,637	1,464,025	11.68%	140,205
Total Rentals	338,080	284,897	53,183	938,990	845,210	93,780	4,480,255	3,541,265	20.96%	843,638
Merchandise Sales:										
Recreation Summary - Merchandise Sales	4,238	4,356	(118)	13,419	12,653	767	60,786	47,366	22.08%	12,634
Golf Summary - Merchandise Sales	29,723	32,071	(2,348)	63,146	46,390	16,755	551,589	488,443	11.45%	40,596
Total Merchandise Sales	33,961	36,427	(2,466)	76,565	59,043	17,522	612,375	535,809	12.50%	53,231
Concessions and Other Contracts:										
Administration - Concessions and Other Contracts	10,000	-	10,000	10,000	-	10,000	10,000	-	100.00%	-
Total Parks and Clement Park - Concessions and Other Contracts	12,485	12,240	245	12,485	12,240	245	12,240	(245)	102.00%	12,240
Recreation Summary - Concessions and Other Contracts	58,793	54,233	4,560	199,518	172,546	26,972	748,670	549,152	26.65%	186,878
Golf Summary - Concessions and Other Contracts	10,104	11,400	(1,296)	13,796	20,520	(6,724)	228,000	214,204	6.05%	3,263
Total Concessions and Other Contracts	91,382	77,873	13,509	235,798	205,306	30,492	998,910	763,111	23.61%	202,382
Other Revenue:										
Administration - Other Revenue	2,821	-	2,821	12,944	5,000	7,944	9,000	(3,944)	143.83%	12,600
Total Parks and Clement Park - Other Revenue	2,860	1,295	1,565	8,802	3,567	5,235	24,621	15,819	35.75%	3,705
Recreation Summary - Other Revenue	5,952	2,725	3,227	13,863	8,649	5,214	48,950	35,087	28.32%	9,666
Golf Summary - Other Revenue	451	100	351	1,053	300	753	1,200	147	87.71%	254
Total Other Revenue	12,084	4,120	7,964	36,662	17,516	19,146	83,771	47,109	43.76%	26,225
TOTAL OPERATING REVENUES:										
Administration - TOTAL OPERATING REVENUES	12,821	-	12,821	22,944	5,000	17,944	19,000	(3,944)	120.76%	12,600
Total Parks and Clement Park - TOTAL OPERATING REVENUES	28,125	13,934	14,191	34,121	16,206	17,915	168,965	134,844	20.19%	21,343
Recreation Summary - TOTAL OPERATING REVENUES	987,063	983,604	3,459	3,229,677	3,150,711	78,965	14,365,529	11,135,853	22.48%	3,050,628
Golf Summary - TOTAL OPERATING REVENUES	631,014	437,079	193,935	1,249,064	736,314	512,750	8,050,733	6,801,669	15.51%	758,890
Other Funds - TOTAL OPERATING REVENUES	26,210	17,210	9,000	53,370	30,978	22,392	344,198	290,829	15.51%	31,162

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	2026 Remaining Budget	% Completed	2025 YTD
Total TOTAL OPERATING REVENUES	1,685,232	1,451,827	233,405	4,589,175	3,939,209	649,966	22,948,426	18,359,251	20.00%	3,874,623
OPERATING EXPENDITURES										
Salaries and Wages:										
Administration - Salaries and Wages	134,180	141,077	6,897	396,766	409,572	12,806	1,658,234	1,261,468	23.93%	396,982
Total Parks and Clement Park - Salaries and Wages	218,207	222,105	3,898	594,737	621,665	26,928	2,805,855	2,211,118	21.20%	598,139
Recreation Summary - Salaries and Wages	682,631	656,780	(25,851)	1,951,907	1,958,519	6,612	9,002,535	7,050,628	21.68%	1,902,584
Golf Summary - Salaries and Wages	188,098	212,449	24,351	491,420	486,260	(5,160)	2,584,770	2,093,350	19.01%	438,635
Total Salaries and Wages	1,223,115	1,232,410	9,295	3,434,831	3,476,018	41,187	16,051,394	12,616,563	21.40%	3,336,340
Personnel:										
Administration - Personnel	25,028	29,140	4,113	75,213	78,872	3,659	398,122	322,910	18.89%	141,689
Total Parks and Clement Park - Personnel	50,066	53,666	3,601	142,661	153,651	10,990	771,460	628,800	18.49%	256,840
Recreation Summary - Personnel	118,757	117,564	(1,194)	341,527	346,092	4,565	1,693,999	1,352,472	20.16%	500,826
Golf Summary - Personnel	37,388	39,761	2,373	100,625	103,104	2,478	533,744	433,119	18.85%	137,560
Total Personnel	231,238	240,131	8,893	660,026	681,719	21,693	3,397,326	2,737,300	19.43%	1,036,916
Supplies:										
Administration - Supplies	2,862	4,523	1,661	13,165	14,892	1,727	73,908	60,743	17.81%	3,623
Total Parks and Clement Park - Supplies	48,427	82,203	33,776	165,724	170,389	4,665	714,021	548,297	23.21%	152,986
Recreation Summary - Supplies	67,643	90,392	22,748	241,577	338,799	97,222	1,341,974	1,100,397	18.00%	322,274
Golf Summary - Supplies	100,359	229,093	128,734	233,764	321,125	87,361	1,292,766	1,059,002	18.08%	161,734
Total Supplies	219,291	406,211	186,920	654,230	845,205	190,975	3,422,669	2,768,440	19.11%	640,616
Purchased Services:										
Administration - Purchased Services	136,939	74,093	(62,847)	237,742	256,069	18,327	882,283	644,541	26.95%	163,717
Total Parks and Clement Park - Purchased Services	23,924	53,040	29,116	217,848	236,251	18,403	686,656	468,808	31.73%	184,745
Recreation Summary - Purchased Services	183,541	154,836	(28,705)	466,885	454,993	(11,892)	1,897,245	1,430,361	24.61%	418,298
Golf Summary - Purchased Services	54,046	54,154	108	111,965	112,694	729	586,747	474,782	19.08%	92,827
Total Purchased Services	398,449	336,122	(62,327)	1,034,440	1,060,006	25,566	4,052,932	3,018,492	25.52%	859,588
Utilities:										
Administration - Utilities	(188)	(835)	(647)	(17,392)	(1,547)	15,845	(27,774)	(10,383)	62.62%	(20,489)
Total Parks and Clement Park - Utilities	24,953	22,817	(2,136)	68,081	62,461	(5,620)	855,483	787,402	7.96%	61,437
Recreation Summary - Utilities	82,696	71,292	(11,404)	243,037	222,711	(20,325)	978,407	735,370	24.84%	206,431
Golf Summary - Utilities	29,190	24,885	(4,304)	79,777	73,009	(6,769)	539,290	459,513	14.79%	69,575
Total Utilities	136,651	118,160	(18,491)	373,503	356,634	(16,869)	2,345,405	1,971,902	15.92%	316,953
Insurance:										
Administration - Insurance	11,188	11,188	-	33,564	33,564	-	134,256	100,692	25.00%	31,273
Total Parks and Clement Park - Insurance	10,897	10,897	-	32,690	32,690	-	130,758	98,069	25.00%	25,689
Recreation Summary - Insurance	21,147	21,147	-	64,440	63,440	(1,000)	253,761	189,321	25.39%	64,566
Golf Summary - Insurance	5,693	5,693	-	17,079	17,079	-	68,314	51,236	25.00%	15,343

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	Remaining Budget	% Completed	2025 YTD
Total Insurance	48,924	48,924	-	147,772	146,772	(1,000)	587,089	439,317	25.17%	136,871
Other Expenditures:										
Recreation Summary - Other Expenditures	267	-	(267)	(1,243)	-	1,243	-	1,243	0.00%	350
Golf Summary - Other Expenditures	(100)	-	100	261	-	(261)	-	(261)	0.00%	1,103
Total Other Expenditures	167	-	(167)	(982)	-	982	-	982	0.00%	1,453
TOTAL OPERATING EXPENDITURES:										
Administration - TOTAL OPERATING EXPENDITURES	310,009	259,186	(50,823)	739,058	791,422	52,364	3,119,028	2,379,971	23.70%	716,794
Total Parks and Clement Park - TOTAL OPERATING EXPENDITURES	376,472	444,727	68,255	1,221,740	1,277,107	55,366	5,964,234	4,742,494	20.48%	1,279,836
Recreation Summary - TOTAL OPERATING EXPENDITURES	1,156,682	1,112,010	(44,672)	3,308,131	3,384,555	76,424	15,167,921	11,859,791	21.81%	3,415,329
Golf Summary - TOTAL OPERATING EXPENDITURES	414,672	566,035	151,362	1,034,891	1,113,270	78,379	5,605,632	4,570,740	18.46%	916,777
Total TOTAL OPERATING EXPENDITURES	2,257,836	2,381,958	124,122	6,303,820	6,566,353	262,533	29,856,815	23,552,995	21.11%	6,328,736
NET OPERATING REVENUE/(EXPENDITURES):										
Administration - NET OPERATING REVENUE/(EXPENDITURES)	(297,189)	(259,186)	(38,003)	(716,113)	(786,422)	70,309	(3,100,028)	(2,383,915)	23.10%	(704,194)
Total Parks and Clement Park - NET OPERATING REVENUE/(EXPENDITURES)	(348,347)	(430,793)	82,446	(1,187,619)	(1,260,901)	73,281	(5,795,269)	(4,607,649)	20.49%	(1,258,493)
Recreation Summary - NET OPERATING REVENUE/(EXPENDITURES)	(169,620)	(128,406)	(41,214)	(78,454)	(233,843)	155,389	(802,392)	(723,938)	9.78%	(364,701)
Golf Summary - NET OPERATING REVENUE/(EXPENDITURES)	216,342	(128,956)	345,297	214,172	(376,956)	591,128	2,445,101	2,230,929	8.76%	(157,887)
Other Funds - NET OPERATING REVENUE/(EXPENDITURES)	26,210	17,210	9,000	53,370	30,978	22,392	344,198	290,829	15.51%	31,162
Total NET OPERATING REVENUE/(EXPENDITURES)	(572,604)	(930,131)	357,527	(1,714,645)	(2,627,144)	912,499	(6,908,389)	(5,193,744)	24.82%	(2,454,114)
NON-OPERATING REVENUE										
Fund Balance:										
Other Funds - Fund Balance	-	-	-	23,277	23,000	277	11,115,386	11,092,109	0.21%	31,101
Total Fund Balance	-	-	-	23,277	23,000	277	11,115,386	11,092,109	0.21%	31,101
Property Taxes Collected for Operations:										
Administration - Property Taxes Collected for Operations	899,554	529,202	370,352	6,271,514	6,162,152	109,362	7,658,075	1,386,561	81.89%	5,845,028
Total Parks and Clement Park - Property Taxes Collected for Operations	431,016	431,016	0	1,262,596	1,262,595	0	5,799,120	4,536,524	21.77%	1,214,607
Recreation Summary - Property Taxes Collected for Operations	98,481	98,481	0	237,158	237,157	1	1,375,096	1,137,938	17.25%	287,296
Other Funds - Property Taxes Collected for Operations	(70,939)	(70,939)	0	(153,374)	(153,374)	0	2,229,420	2,382,794	(6.88%)	(149,366)
Total Property Taxes Collected for Operations	1,358,112	987,760	370,352	7,617,894	7,508,531	109,363	17,061,711	9,443,817	44.65%	7,197,565
Specific Ownership Taxes:										
Other Funds - Specific Ownership Taxes	83,627	85,533	(1,906)	250,755	264,307	(13,552)	1,014,119	763,364	24.73%	288,685
Total Specific Ownership Taxes	83,627	85,533	(1,906)	250,755	264,307	(13,552)	1,014,119	763,364	24.73%	288,685
Conservation Trust:										

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	2026 Remaining Budget	% Completed	2025 YTD
Other Funds - Conservation Trust	167,716	148,362	19,354	167,716	148,362	19,354	593,448	425,732	28.26%	136,775
Total Conservation Trust	167,716	148,362	19,354	167,716	148,362	19,354	593,448	425,732	28.26%	136,775
Contributions and Grants:										
Total Parks and Clement Park - Contributions and Grants	1,148	-	1,148	2,302	-	2,302	-	(2,302)	0.00%	2,503
Recreation Summary - Contributions and Grants	1,500	-	1,500	1,500	400	1,100	8,900	7,400	16.85%	1,700
Other Funds - Contributions and Grants	14,919	228	14,691	109,309	71,516	37,793	123,693	14,384	88.37%	98,835
Total Contributions and Grants	17,567	228	17,339	113,110	71,916	41,194	132,593	19,483	85.31%	103,039
Investment Income:										
Administration - Investment Income	71,590	43,879	27,710	196,326	108,616	87,710	585,708	389,382	33.52%	211,459
Total Investment Income	71,590	43,879	27,710	196,326	108,616	87,710	585,708	389,382	33.52%	211,459
Other Income:										
Other Funds - Other Income	-	-	-	-	-	-	-	-	0.00%	1,500
Total Other Income	-	-	-	-	-	-	-	-	0.00%	1,500
TOTAL NON-OPERATING REVENUE:										
Administration - TOTAL NON-OPERATING REVENUE	971,144	573,081	398,062	6,467,841	6,270,768	197,072	8,243,784	1,775,943	78.46%	6,056,486
Total Parks and Clement Park - TOTAL NON-OPERATING REVENUE	432,164	431,016	1,148	1,264,897	1,262,595	2,302	5,799,120	4,534,222	21.81%	1,217,110
Recreation Summary - TOTAL NON-OPERATING REVENUE	99,981	98,481	1,500	238,658	237,557	1,101	1,383,996	1,145,338	17.24%	288,996
Other Funds - TOTAL NON-OPERATING REVENUE	195,323	163,183	32,140	397,683	353,811	43,871	15,076,067	14,678,384	2.64%	407,531
Total TOTAL NON-OPERATING REVENUE	1,698,612	1,265,762	432,850	8,369,079	8,124,732	244,347	30,502,966	22,133,887	27.44%	7,970,124
NON-OPERATING EXPENDITURES										
Grant Expenditures:										
Other Funds - Grant Expenditures	1,000	2,794	1,794	4,780	8,015	3,235	146,693	141,913	3.26%	5,558
Total Grant Expenditures	1,000	2,794	1,794	4,780	8,015	3,235	146,693	141,913	3.26%	5,558
Facilities & Equipment Repairs and Replacements:										
Other Funds - Facilities & Equipment Repairs and Replacements	304,195	304,195	-	1,153,545	1,153,545	-	19,607,046	18,453,501	5.88%	1,522,776
Total Facilities & Equipment Repairs and Replacements	304,195	304,195	-	1,153,545	1,153,545	-	19,607,046	18,453,501	5.88%	1,522,776
Debt Payments:										
Other Funds - Debt Payments	-	-	-	-	-	-	2,185,000	2,185,000	0.00%	-
Total Debt Payments	-	-	-	-	-	-	2,185,000	2,185,000	0.00%	-
Interest Expense:										
Other Funds - Interest Expense	-	-	-	-	-	-	1,392,713	1,392,713	0.00%	-

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	2026 Remaining Budget	% Completed	2025 YTD
Total Interest Expense	-	-	-	-	-	-	1,392,713	1,392,713	0.00%	-
Other Expenditures:										
Administration - Other Expenditures	747	-	(747)	(5,885)	-	5,885	-	5,885	0.00%	(13,012)
Total Parks and Clement Park - Other Expenditures	223	223	0	1,694	1,695	1	3,851	2,157	43.99%	1,722
Other Funds - Other Expenditures	20,149	14,593	(5,555)	112,574	110,933	(1,641)	259,275	146,700	43.42%	106,241
Total Other Expenditures	21,119	14,816	(6,303)	108,383	112,628	4,245	263,126	154,743	41.19%	94,951
TOTAL NON-OPERATING EXPENDITURES:										
Administration - TOTAL NON-OPERATING EXPENDITURES	747	-	(747)	(5,885)	-	5,885	-	5,885	0.00%	(13,012)
Total Parks and Clement Park - TOTAL NON-OPERATING EXPENDITURES	223	223	0	1,694	1,695	1	3,851	2,157	43.99%	1,722
Other Funds - TOTAL NON-OPERATING EXPENDITURES	325,344	321,583	(3,761)	1,270,900	1,272,494	1,594	23,590,726	22,319,826	5.39%	1,634,575
Total TOTAL NON-OPERATING EXPENDITURES	326,314	321,806	(4,508)	1,266,708	1,274,188	7,480	23,594,577	22,327,868	5.37%	1,623,285
NET REVENUE/(EXPENDITURES):										
Administration - NET REVENUE/(EXPENDITURES)	673,208	313,895	359,312	5,757,613	5,484,346	273,267	5,143,756	(613,857)	111.93%	5,365,304
Total Parks and Clement Park - NET REVENUE/(EXPENDITURES)	83,594	-	83,594	75,584	-	75,584	-	(75,584)	0.00%	(43,105)
Recreation Summary - NET REVENUE/(EXPENDITURES)	(69,639)	(29,925)	(39,714)	160,204	3,714	156,490	581,604	421,400	27.55%	(75,705)
Golf Summary - NET REVENUE/(EXPENDITURES)	216,342	(128,956)	345,297	214,172	(376,956)	591,128	2,445,101	2,230,929	8.76%	(157,887)
Other Funds - NET REVENUE/(EXPENDITURES)	(103,811)	(141,189)	37,378	(819,847)	(887,704)	67,857	(8,170,461)	(7,350,614)	10.03%	(1,195,882)
Total NET REVENUE/(EXPENDITURES)	799,694	13,826	785,868	5,387,726	4,223,400	1,164,326	-	(5,387,726)	0.00%	3,892,725
TOTAL REVENUE:										
Administration - TOTAL REVENUE	983,965	573,081	410,883	6,490,785	6,275,768	215,017	8,262,784	1,771,999	78.55%	6,069,086
Total Parks and Clement Park - TOTAL REVENUE	460,289	444,950	15,339	1,299,018	1,278,801	20,217	5,968,085	4,669,067	21.77%	1,238,453
Recreation Summary - TOTAL REVENUE	1,087,044	1,082,085	4,959	3,468,335	3,388,269	80,066	15,749,525	12,281,191	22.02%	3,339,624
Golf Summary - TOTAL REVENUE	631,014	437,079	193,935	1,249,064	736,314	512,750	8,050,733	6,801,669	15.51%	758,890
Other Funds - TOTAL REVENUE	221,533	180,393	41,139	451,053	384,789	66,263	15,420,265	14,969,212	2.93%	438,693
Total TOTAL REVENUE	3,383,844	2,717,589	666,255	12,958,254	12,063,941	894,313	53,451,392	40,493,138	24.24%	11,844,747
TOTAL EXPENDITURES:										
Administration - TOTAL EXPENDITURES	310,757	259,186	(51,571)	733,172	791,422	58,250	3,119,028	2,385,856	23.51%	703,782
Total Parks and Clement Park - TOTAL EXPENDITURES	376,695	444,950	68,255	1,223,434	1,278,801	55,367	5,968,085	4,744,650	20.50%	1,281,559
Recreation Summary - TOTAL EXPENDITURES	1,156,682	1,112,010	(44,672)	3,308,131	3,384,555	76,424	15,167,921	11,859,791	21.81%	3,415,329
Golf Summary - TOTAL EXPENDITURES	414,672	566,035	151,362	1,034,891	1,113,270	78,379	5,605,632	4,570,740	18.46%	916,777
Other Funds - TOTAL EXPENDITURES	325,344	321,583	(3,761)	1,270,900	1,272,494	1,594	23,590,726	22,319,826	5.39%	1,634,575
Total TOTAL EXPENDITURES	2,584,150	2,703,763	119,613	7,570,528	7,840,541	270,013	53,451,392	45,880,864	14.16%	7,952,022
NET REVENUE/(EXPENDITURES):										
Administration - NET REVENUE/(EXPENDITURES)	673,208	313,895	359,312	5,757,613	5,484,346	273,267	5,143,756	(613,857)	111.93%	5,365,304
Total Parks and Clement Park - NET REVENUE/(EXPENDITURES)	83,594	-	83,594	75,584	-	75,584	-	(75,584)	0.00%	(43,105)

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	Remaining Budget	% Completed	2025 YTD
Recreation Summary - NET REVENUE/(EXPENDITURES)	(69,639)	(29,925)	(39,714)	160,204	3,714	156,490	581,604	421,400	27.55%	(75,705)
Golf Summary - NET REVENUE/(EXPENDITURES)	216,342	(128,956)	345,297	214,172	(376,956)	591,128	2,445,101	2,230,929	8.76%	(157,887)
Other Funds - NET REVENUE/(EXPENDITURES)	(103,811)	(141,189)	37,378	(819,847)	(887,704)	67,857	(8,170,461)	(7,350,614)	10.03%	(1,195,882)
Total NET REVENUE/(EXPENDITURES)	799,694	13,826	785,868	5,387,726	4,223,400	1,164,326	-	(5,387,726)	0.00%	3,892,725

Foothills Park & Recreation District as of March 31, 2026

	Actual Operating Revenue	Budget Operating Revenue	Revenue Variance Fav/(Unfav)	Actual Operating Expenditures	Budget Operating Expenditures	Expenditure Variance Fav/(Unfav)	Actual Net Operating Revenue (Loss)	Budget Net Operating Revenue (Loss)	Net Variance Fav/(Unfav)
Administration									
Executive Director	10,000		10,000	183,511	201,719	18,208	(173,511)	(201,719)	28,208
Marketing	12,300	5,000	7,300	112,529	139,069	26,540	(100,229)	(134,069)	33,840
Finance	544		544	219,830	197,452	(22,378)	(219,286)	(197,452)	(21,834)
Human Resources				67,310	85,519	18,209	(67,310)	(85,519)	18,209
Information Technology	100		100	155,878	167,664	11,786	(155,778)	(167,664)	11,886
Total Administration	22,944	5,000	17,944	739,058	791,423	52,365	(716,114)	(786,423)	70,309
Parks									
Parks Administration				130,174	137,225	7,051	(130,174)	(137,225)	7,051
Fleet Maintenance	21		21	155,506	160,280	4,774	(155,485)	(160,280)	4,795
Urban Parks				465,338	477,373	12,035	(465,338)	(477,373)	12,035
Regional Parks	8,256	3,567	4,689	220,558	225,306	4,748	(212,302)	(221,739)	9,437
Kipling Villas				1,195	21,657	20,462	(1,195)	(21,657)	20,462
Park Rangers Urban and Regional				29,876	41,244	11,368	(29,876)	(41,244)	11,368
Clement Park	25,845	12,639	13,206	219,094	214,022	(5,072)	(193,249)	(201,383)	8,134
Total Parks	34,122	16,206	17,916	1,221,741	1,277,107	55,366	(1,187,619)	(1,260,901)	73,282
Recreation									
Recreation Administration				129,005	123,779	(5,226)	(129,005)	(123,779)	(5,226)
Esports							-	-	-
Lilley Gulch Rec Center	43,895	42,407	1,488	98,995	96,884	(2,111)	(55,100)	(54,477)	(623)
Peak Wellness Center	79,472	76,809	2,663	104,398	105,226	828	(24,926)	(28,417)	3,491
Ridge Rec Center	150,894	140,382	10,512	156,840	159,220	2,380	(5,946)	(18,838)	12,892
Climbing Wall	1,499	1,267	232	2,726	3,172	446	(1,227)	(1,905)	678
Total Facility Operations	275,760	260,865	14,895	362,959	364,502	1,543	(87,199)	(103,637)	16,438
Facility Maintenance				173,750	181,647	7,897	(173,750)	(181,647)	7,897
Fitness Programs	250,017	211,951	38,066	136,223	126,768	(9,455)	113,794	85,183	28,611
Cultural Arts	79,402	90,120	(10,718)	88,222	84,708	(3,514)	(8,820)	5,412	(14,232)
Active Adult Programs	7,696	10,688	(2,992)	11,871	17,349	5,478	(4,175)	(6,661)	2,486
Total Arts & Events	87,098	100,808	(13,710)	100,093	102,057	1,964	(12,995)	(1,249)	(11,746)
Children's Program Administration	8,458	8,805	(347)	455,409	456,401	992	(446,951)	(447,596)	645
Children's Program Teen Program							-	-	-
Children's Program Preschool, ADCAP&Tots	198,849	208,963	(10,114)	109,276	109,161	(115)	89,573	99,802	(10,229)
Children's Program B&A	520,418	523,349	(2,931)	152,367	172,412	20,045	368,051	350,937	17,114
Children's Program Camp	66,363	87,215	(20,852)	67,557	56,633	(10,924)	(1,194)	30,582	(31,776)
Total Children's Programs	794,088	828,332	(34,244)	784,609	794,607	9,998	9,479	33,725	(24,246)
Aquatics Administration				73,242	117,084	43,842	(73,242)	(117,084)	43,842
Deer Creek Pool		1	(1)	4,751	5,569	818	(4,751)	(5,568)	817
Columbine West Pool				5,823	9,515	3,692	(5,823)	(9,515)	3,692
Sixth Avenue West Pool				5,695	7,449	1,754	(5,695)	(7,449)	1,754
Lilley Gulch Pool	11,511	12,081	(570)	36,099	40,533	4,434	(24,588)	(28,452)	3,864
Ridge Pool	254,022	213,274	40,748	303,413	274,552	(28,861)	(49,391)	(61,278)	11,887
Weaver Hollow Pool				4,981	7,811	2,830	(4,981)	(7,811)	2,830
Total Aquatics	265,533	225,356	40,177	434,004	462,513	28,509	(168,471)	(237,157)	68,686
Edge	786,550	725,390	61,160	584,020	595,715	11,695	202,530	129,675	72,855
District Athletics Adult Sports	71,139	50,890	20,249	58,391	65,500	7,109	12,748	(14,610)	27,358
District Athletics Concessions/Misc Contract	10,313	8,813	1,500	1,128	1,059	(69)	9,185	7,754	1,431
Schaefer Batting Cage	1,640	625	1,015	3,314	4,955	1,641	(1,674)	(4,330)	2,656
District Athletics Administration	5,759	1,200	4,559	59,425	46,789	(12,636)	(53,666)	(45,589)	(8,077)
Clement Park Batting Cage							-	-	-
Clement Park Concessions				935	870	(65)	(935)	(870)	(65)
Clement Splash Park	95		95				95	-	95
Youth & Middle School Sports	105,145	107,036	(1,891)	87,127	93,597	6,470	18,018	13,439	4,579
Gymnastics	104,466	131,720	(27,254)	65,659	67,079	1,420	38,807	64,641	(25,834)
Sports Specialty Programming	85,704	101,902	(16,198)	84,697	94,897	10,200	1,007	7,005	(5,998)
Racket Sports	17,616	15,899	1,717	20,805	22,244	1,439	(3,189)	(6,345)	3,156
Total District Athletics	401,877	418,085	(16,208)	381,481	396,990	15,509	20,396	21,095	(699)
Foothills Fieldhouse	172,969	172,244	725	108,021	113,932	5,911	64,948	58,312	6,636
Foothills Sports Arena	195,785	207,680	(11,895)	113,965	122,043	8,078	81,820	85,637	(3,817)
Total Indoor Athletics	368,754	379,924	(11,170)	221,986	235,975	13,989	146,768	143,949	2,819
Total Recreation	3,229,677	3,150,711	78,966	3,308,130	3,384,553	76,423	(78,453)	(233,842)	155,389
Golf									
Foothills Golf Course	828,786	455,869	372,917	624,952	622,525	(2,427)	203,834	(166,656)	370,490
Meadows Golf Course	420,276	280,445	139,831	409,939	490,745	80,806	10,337	(210,300)	220,637
Total Golf	1,249,062	736,314	512,748	1,034,891	1,113,270	78,379	214,171	(376,956)	591,127
Other Funds (Golf Development Fund)	53,370	30,978	22,392				53,370	30,978	22,392
Total District	4,589,175	3,939,209	649,966	6,303,820	6,566,353	262,533	(1,714,645)	(2,627,144)	912,499

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: Capital Projects Report through March 31, 2026

Parks, Planning and Construction

Easton Regional Park Ballfield

Budget: \$1,705,215

Expenses to Date: \$1,633,872

Budget Remaining: \$61,880

- Work Completed
- Trees planted
- Ballfield is open

Concrete Wash Pad and Recycling Equipment

Scheduled Completion: June 2026

Clement Park

Estimated Cost: \$120,000

Expenses to Date: \$116,800

- Project Completed

Pump Station Replacement

Scheduled Completion: May 2026

Daniel L. Schaefer Athletic Complex

Estimated cost: \$250,000

Expenses to Date: \$91,038

- Pumps installed and being programmed
- Start irrigation by May 1

Kipling Villas 2024 Favorable Operating Variance

Scheduled Completion: Fall 2026

Kipling Villas Greenbelts

Estimated Cost: \$49,000

Expenses to Date: \$0

- Contracted to replace existing plant beds per HOA

Trail System Wayfinding Project

Scheduled Completion: End of the year 2026

Regional Trails District Wide

Estimated Cost: \$58,856 (Foothills 50% Share of the JCOS Trails Partnership Grant)

Expenses to Date: \$32,288

- Under Contract in design

Repair and replace Concrete Trail in Urban Parks

Scheduled Completion: July 2026

Various Urban Park Trail Sites

Estimated Cost: \$180,000

Expenses to Date: \$0

- Bids Completed

Concrete Path Replacement

Scheduled Completion: July 2026

Clement Park

Estimated Cost: \$160,000

Expenses to date: \$0

- Project Completed

Netting on South side of Ballfield

Scheduled Completion: Project Completed

Clement Park

Estimated Cost: \$40,000

Expenses to date: \$20,000

Project Completed

Master Plan Development and Phase 1 Improvements

Scheduled Completion: TBA

Weaver Hollow Park and Pool

Estimated Cost: \$1,754

Expenses to Date: \$17,649

- Concepts Completed
- Community involvement by June

Bergen Pump Station

Scheduled Completion: September 2026

Pump Station at Bergen Reservoirs No. 1&2

Estimated Cost -\$70,000

Expenses to Date \$0

Refurbishment of Large Entry Sign

Scheduled Completion: April 2026
Daniel L. Schaefer Athletic Complex
Estimated Cost - \$7,500
Expenses to Date - \$0

New Irrigation for Trees

Scheduled Completion May 2026
Columbine Sports Park Playground
Estimated Cost - \$15,000
Expenses to date - \$0

Easton Ballfield Access Repaving

Scheduled Completion: Fall of 2026
Robert A. Easton Regional Park
Estimated Cost - \$50,000
Expenses to Date - \$0

Splash Park Surge Tank Replacement

Scheduled Completion: May 2026
Clement Park
Estimated Cost - \$150,000
Expenses to Date - \$0

- Contract Awarded

Trail Project

Scheduled Completion: Fall of 2026
Sledding Hill Park
Estimated Cost - \$300,000 (Foothills Share of the Open Space Grant)
Expenses to Date - \$5,900

- In the concept design stage

Trail Safety Railings

Scheduled Completion: July 2026
Lilley Gulch Trail
Estimated Cost \$20,000
Expenses to Date - \$0

Playground Replacement Project

Scheduled Completion: September 2026
Sunrise Creek Park

Estimated Cost - \$200,000

Expenses to Date - \$0

- Community Meeting with Westridge Elementary Students Completed

Lighting Programming Software

Scheduled Completion: Completed

Daniel L. Schaefer Athletic Complex

Estimated Cost - \$6,000

Expenses to Date - \$6,000

- Project Completed

Recreation

Ridge Lap Pool Timing and Scoreboard System

Scheduled Completion: Fall 2026

Ridge Recreation Center Lap Pool

Estimated Cost: \$55,000

Expenses to date:

- Project carried over to 2026

Replace Poly and Kick Plates on West Rink

Scheduled Completion: July 2026

Edge Ice Arena

Estimated Cost: \$49,000

Expenses to date:

- Project scheduled to begin in late June

Fire Systems Replacements

Maintenance and Service Center

Scheduled Completion: April 2026

Estimated Cost: \$43,000

Expenses to date: \$11,139

- Supplies purchased;
- Install in progress
- Change Order to add 4 HVAC detectors, wiring and programming

New window blinds – Ridge track

Scheduled Completion: TBD

Ridge

Estimated Cost: \$17,000

Expenses to Date:

Refrigeration Taps Installation

Scheduled Completion: TBD

Edge Ice Arena
Estimated Cost: \$14,000
Expenses to Date:

Deer Creek Pool Roof Replacement

Scheduled Completion: TBD
Deer Creek Pool
Estimated Cost: \$70,000
Expenses to Date:

Water Slide Refinishing

Scheduled Completion: April 2026
Weaver Hollow and Deer Creek Pools
Estimated Cost: \$60,000
Expenses to Date:

- Contractor selected; work in progress
- Added 6th Avenue with exterior paint failure throughout

Interior Design Services

Scheduled Completion: TBD
Ridge Recreation Center
Estimated Cost: \$65,000
Expenses to Date:

Replace Pool Filter Media

Scheduled Completion: TBD
Ridge Recreation Center – 3 pools
Estimated Cost: \$75,000
Expenses to Date:

Interior Painting - Classrooms

Scheduled Completion: TBD
Lilley Gulch Recreation Center
Estimated Cost: \$30,000
Expenses to Date:

Parapet Wall and Roof Leak Repair

Scheduled Completion: February 2026
Lilley Gulch Recreation Center
Estimated Cost: \$14,000
Expenses to Date:

- Contractor performed work; invoicing in process

Replace Diving Board standards

Scheduled Completion: TBD

Ridge Recreation Center
Estimated Cost: \$30,000
Expenses to Date:

Replace Stereo System

Scheduled Completion: TBD
Ridge Recreation Center – dance studio and Eagle Mountain
Estimated Cost: \$10,000
Expenses to Date:

Replace Patio Furniture

Scheduled Completion: TBD
Peak
Estimated Cost: \$15,000
Expenses to Date:

Replace Litter Cat

Scheduled Completion: January 2026
Foothills Sports Arena
Estimated Cost: \$12,000
Expenses to Date: \$12,359

- Project complete

Replace Maintenance Cart

Scheduled Completion: Early 2026
Foothills Sports Arena
Estimated Cost: \$16,000
Expenses to Date:

- Cart ordered

Golf

Meadows Golf Club Projects

Replace Skylights

Scheduled Completion: Fall 2026
Meadows Golf Club
Estimated Cost: \$115,000
Expenses to Date:

- Contractor identified; materials on order

Replace Walk-in Cooler

Scheduled Completion: Spring / Summer 2026
Meadows Golf Club
Estimated Cost: \$100,000
Expenses to Date:

Cart Path Paving

Scheduled Completion: June
Estimated Cost: \$186,000
Impact: Safety

Rebuilding of Rounded Tees

Scheduled Completion: (on hold during drought)
Estimated Cost: \$16,000
Impact: Service

#9 Fairway Bunker Removal

Scheduled Completion: (on hold during drought)
Estimated Cost: \$21,000
Impact: Service

Garage Door (Shop)

Scheduled Completion: May
Estimated Cost: \$8,500
Impact: Safety

Range Tuff Shed (Irrigation Upgrades)

Scheduled Completion: Completed
Estimated Cost: \$8,000
Impact: Efficiency

Otterbine Replacement & Panel Upgrade (#10 Lake)

Scheduled Completion: July
Estimated Cost: \$25,000
Impact: Efficiency

Aeration System (#12 & #16 Lake)

Scheduled Completion: Installed
Estimated Cost: \$17,500
Impact: Service

#2 Fairway / Rough Drainage

Scheduled Completion: Completed
Estimated Cost: \$66,500
Impact: Efficiency

Water OX Irrigation Conditioner

Scheduled Completion: June
Estimated Cost: \$30,000
Impact: Efficiency

Lesson Tee Project (Learning Center) artificial turf

Scheduled Completion: May

Estimated Cost: \$31,000

Impact: Service

Foothills Golf Course Projects

Cart Path Paving

Scheduled Completion: May

Estimated Cost: \$178,900

Impact: Safety

Course Amenities (Benches, etc.)

Scheduled Completion: May

Estimated Cost: \$15,000

Impact: Efficiency

Rebuilding of Rounded Tees

Scheduled Completion: (on hold during drought)

Estimated Cost: \$50,000

Impact: Service

Lesson Tee Project (Learning Center) artificial turf and protection

Scheduled Completion: August

Estimated Cost: \$66,000

Impact: Service / Safety

Capital Equipment – Meadows Golf Club

(2) ProPass 200 Top Dressers

Scheduled Completion: June

Estimated Cost: \$135,000

Impact: Efficiency

Redexim Speed-Seed 1500

Scheduled Completion: July

Estimated Cost: \$22,000

Impact: Efficiency

(2) 3150-Q Greens Mowers

Scheduled Completion: June

Estimated Cost: \$128,000

Impact: Efficiency

Mule Cab & Plow (Snow Removal)

Scheduled Completion: Received

Estimated Cost: \$12,000

Impact: Efficiency

(4) UMAX Maintenance Carts

Scheduled Completion: Late April

Estimated Cost: \$53,000

Impact: Efficiency

Dingo Backhoe Attachment

Scheduled Completion: Received

Estimated Cost: \$20,000

Impact: Efficiency

(2) Beverage Carts

Scheduled Completion: 1 delivered, 1 in route

Estimated Cost: \$50,000

Impact: Efficiency

Capital Equipment – Foothills Golf Course

Redexim Slit Seeder

Scheduled Completion: Received

Estimated Cost: \$40,000

Impact: Efficiency

Buffalo Turbine Blowers (2)

Scheduled Completion: Ordered

Estimated Cost: \$35,000

Impact: Efficiency

Lely Spreaders (2)

Scheduled Completion: Ordered

Estimated Cost: \$30,000

Impact: Efficiency

Ride-On Aerator w/ Seeder

Scheduled Completion: Received

Estimated Cost: \$20,000

Impact: Efficiency

Tractor w/ Cab

Scheduled Completion: August

Estimated Cost: \$90,000

Impact: Efficiency

Skid Steer w/ Attachments

Scheduled Completion: May

Estimated Cost: \$70,000

Impact: Efficiency

Sod Cutter

Scheduled Completion: Received

Estimated Cost: \$10,000

Impact: Efficiency

Pull Behind Aerator

Scheduled Completion: May

Estimated Cost: \$20,000

Impact: Efficiency

Bunker Rake (Sandpro)

Scheduled Completion: June

Estimated Cost: \$30,000

Impact: Efficiency

Special Projects

Foothills Parks & Recreation District/McKinstry

Energy Performance Contract Phase 3

March 2026 Update

1. Financial Information:

Budget: \$5,068,094.39

Funding: \$5,068,094.39 - 2025 Capital Budget

Expenses to Date: \$3,726,526.89

Budget Remaining: \$1,341,567.50

Scheduled Completion: May 2026

2. Safety

a. No open items

3. Key Dates/Schedule

a. Clement Park full electrical shut down to replace the building disconnect is complete. Clement Park final electrical inspection planned for 4/21/26.

Owner's training to be scheduled.

b. Maintenance Service Center work began on 11/24/25. The parts and pieces that were missing have been installed, and the system is providing heating as intended. There are a few open items that are not affecting occupant comfort that the team is tracking before requesting substantial completion. The goal is for these items to be completed by the end of April 2026. A third test and balance are scheduled for the week of 4/20/2026.

c. Foothills GC Clubhouse controls scope started on 2/9/26. The onsite work is complete; final programming is in progress.

- d. The Edge Airside FHPRD install nearing completion. Programming, re-work, and commissioning, and startup are ongoing. Completion is expected in April.
- 4. Submittals
 - a. Submittals for Meadows Sequence of operations is forthcoming.
- 5. Mechanical Install
 - a. All building permits are in hand.
- 6. Controls Install
 - a. The date to mobilize at Meadows Golf Course Clubhouse will be late April or early May.
- 7. Future Predicted Milestone Project Activities
 - a. April: Final MSC, Foothills GC Clubhouse, and Edge Airside Completion
 - b. May - Meadows GC Clubhouse Controls

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors and Ronald Hopp

FROM: Dennis Weiner, Director of Finance and Administrative Services

SUBJECT: Administration First Quarter 2026 Update

Administration Financial Performance through March 31, 2026

Total Operating Revenues are \$22,944, which was \$17,944 higher than plan mainly because of the timing of advertising sales and other revenue versus when budgeted.

Total Operating Expenditures are \$739,058 or \$52,364 better than planned mainly due to the timing of professional services and solar panel production credits in administration.

Total Net Non-Operating Revenues are \$6,473,726 or \$202,958 better than budget. Investment income was higher by \$87,710 due to higher yields and higher invested balances than planned and property tax revenue was higher than planned by \$109,362 driven by the timing of collections by Jefferson County.

Net Operating Revenue / Expenditure

As a result, net revenue for Administration through March 31, 2026 was \$5,757,613, which was better than planned by \$273,267.

HR Department Updates

- Held successful job fair in February- 160+ attendees (record attendance and subsequent employment applications).
- Part-time Scholarship applications processed/winners selected and announced at March Board Meeting.
- Managed completion of all annual performance reviews.
- HR Manager attended Mile High SHRM Conference
- Led monthly Safety Committee Meetings.

Training

<u>Type of Training</u>	<u>Number of Times Training was Conducted</u>	<u>Training Conducted By</u>
CPR/AED/First Aid Training	2	West Metro
Active Shooter Training	1	Jeffco Sherriff's Office

Unemployment Claims

5 new claims: all favorable outcomes

Insurance Claims

Automobile Claims: 1 new claim (hit patron vehicle with minibus)

General Liability Claims: 1 new employment liability claim

Property Claims: no new claims

Workers' Compensation Claims:

4 new claims, 4 open claims (2 from Q1 2026, 2 from previous quarters)

District Turnover

1 st Quarter District Turnover							
Status	#of Employees	Total Terminations	Voluntary Term	Involuntary Terms	Exempt	Non-Exempt	Turnover Rate**
Full Time	118	5	5	0	2	3	4.2%
Part Time	692	35	35	0	0	35	5%
Totals	810	40	40	2	2	38	4.9%

Employment

		Full-Time	Part Time	Seasonal	Total	Subs	Total Employees
2026	March	118	692	66	876	9	885
2025	March	121	740	51	912	9	921

IT Department Updates

- Replaced the Layer 3 network switch at the Peak with a Cisco C9300-M to offer better network performance and feature updates over the older model.
- Re-imaged and restored the Foothills Golf Course HVAC controls server to restore management capabilities and support the supervisor transition project.

- Finalized details for onboarding into the State's cybersecurity grant program, ensuring access to industry leading Next-Gen Anti-Virus software at 20% of the retail cost.
- Finished installing Avigilon cameras in the bar, kitchen, and restaurant office at Meadows to replace the cameras owned by the previous concessionaire.
- Completed surveillance camera and system installation at Deer Creek and Weaver Hollow.
- Replaced Layer 2 and Layer 3 core switches at Lilley Gulch and the Maintenance and Service Center.
- Replaced aging UPS units at Lilley Gulch and the Maintenance and Service Center.
- Added secure remote access to the irrigation control computers at Foothills and Meadows golf courses to allow operation in the field and support optimization projects.
- Implemented Remote Desktop Services for Fleet Service Manuals to improve access efficiency and eliminate reliance on legacy media.
- Automated PC and Laptop firmware updates to ensure timely application of security patches.
- Installed an LPR camera at the Foothills Fieldhouse to capture license plates of patrons entering and exiting the parking lot.

Foothills Park & Recreation District
Administration
Tuesday, March 31, 2026

	March	March	Month	YTD	YTD	YTD	2026			2025
	2026	2026	Fav/(Unfav)	2026	2026	Fav/(Unfav)	Original	Remaining	%	YTD
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Budget	Completed	
OPERATING REVENUES										
Concessions and Other Contracts	\$10,000	-	\$10,000	\$10,000	-	\$10,000	\$10,000	-	100.00%	-
Other Revenue	2,821	-	2,821	12,944	5,000	7,944	9,000	(3,944)	143.83%	12,600
TOTAL OPERATING REVENUES	12,821	-	12,821	22,944	5,000	17,944	19,000	(3,944)	120.76%	12,600
OPERATING EXPENDITURES										
Salaries and Wages	134,180	141,077	6,897	396,766	409,572	12,806	1,658,234	1,261,468	23.93%	396,982
Personnel	25,028	29,140	4,113	75,213	78,872	3,659	398,122	322,910	18.89%	141,689
Supplies	2,862	4,523	1,661	13,165	14,892	1,727	73,908	60,743	17.81%	3,623
Purchased Services	136,939	74,093	(62,847)	237,742	256,069	18,327	882,283	644,541	26.95%	163,717
Utilities	(188)	(835)	(647)	(17,392)	(1,547)	15,845	(27,774)	(10,383)	62.62%	(20,489)
Insurance	11,188	11,188	-	33,564	33,564	-	134,256	100,692	25.00%	31,273
TOTAL OPERATING EXPENDITURES	310,009	259,186	(50,823)	739,058	791,422	52,364	3,119,028	2,379,971	23.70%	716,794
NET OPERATING REVENUE/(EXPENDITURES)	(297,189)	(259,186)	(38,003)	(716,113)	(786,422)	70,309	(3,100,028)	(2,383,915)	23.10%	(704,194)
NON-OPERATING REVENUE										
Property Taxes Collected for Operations	899,554	529,202	370,352	6,271,514	6,162,152	109,362	7,658,075	1,386,561	81.89%	5,845,028
Investment Income	71,590	43,879	27,710	196,326	108,616	87,710	585,708	389,382	33.52%	211,459
TOTAL NON-OPERATING REVENUE	971,144	573,081	398,062	6,467,841	6,270,768	197,072	8,243,784	1,775,943	78.46%	6,056,486
NON-OPERATING EXPENDITURES										
Other Expenditures	747	-	(747)	(5,885)	-	5,885	-	5,885	0.00%	(13,012)
TOTAL NON-OPERATING EXPENDITURES	747	-	(747)	(5,885)	-	5,885	-	5,885	0.00%	(13,012)
NET REVENUE/(EXPENDITURES)	673,208	313,895	359,312	5,757,613	5,484,346	273,267	5,143,756	(613,857)	111.93%	5,365,304
TOTAL REVENUE	983,965	573,081	410,883	6,490,785	6,275,768	215,017	8,262,784	1,771,999	78.55%	6,069,086
TOTAL EXPENDITURES	310,757	259,186	(51,571)	733,172	791,422	58,250	3,119,028	2,385,856	23.51%	703,782
NET REVENUE/(EXPENDITURES)	673,208	313,895	359,312	5,757,613	5,484,346	273,267	5,143,756	(613,857)	111.93%	5,365,304

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors

FROM: Becky Richmond, Director of Recreation

SUBJECT: Recreation Quarterly Report – January – March 2026

Recreation Financial/Budget

Revenue: Recreation Department revenues through the first quarter of 2026 are \$3,468,335 which is \$80,066 better than planned.

Admission fees are \$2,270,333 which is \$30,129 better than planned. This is largely due to increases in Fitness classes, Aquatics, and Figure Skating.

Rentals are \$732,544 which is \$15,884 better than planned due to increased rentals at the Ridge and Edge.

Expenses: Recreation Department expenses through the first quarter of 2026 are \$3,308,131, which is \$76,424 better than planned.

Salaries and Wages are \$6,612 better than planned with savings from unfilled positions.

Supplies are \$97,222 better than planned due to the timing of purchases.

Bottom line: Recreation is \$156,490 better than planned.

Facility Operations Highlights

Through the 1st quarter of 2026, Recreation Facilities and Climbing Wall combined net is \$15,759 better than planned. This increase comes primarily from higher than planned rental revenues and lower than planned supplies expenses.

Lilley Gulch Recreation Center

- Lilley Gulch net is tracking on budget running \$623 below plan.
- January saw increased usage in the cardio/weight room with New Year's resolution and brought in slightly higher than planned revenues in pass sales.
- Laser tag parties were introduced last fall and have had a few bookings, along with our dart parties. They are limited due to gym time availability with our youth sports programs in the late fall, early winter, but are popular when space is available.
- Gymnasium was fully booked through the first quarter with our regular youth basketball programs. Dakota Ridge Sports association had the gym many weeknights and weekends for practices and games. These rentals all wrapped up at the end of February.

Peak Community & Wellness Center

- Peak net is \$3,491 better than planned. Multi-title card sales were down, but that is offset by higher than planned revenue in rentals and lower than planned operating expenses.

- Peak did not have an annual facility closure this year. Due to staffing and no large projects to be completed, facilities staff will be doing cleaning projects on a smaller scale and closing areas through the year to deep clean.
- Insurance base programs were high enrollment again in beginning of year due to some insurance companies making changes, keeping the desk busy with signups.
- A new contracted massage therapist, Rex Steigerwalt, started March 1. This was needed as our current contract massage therapist is full and has not been able to accept new clients. We also continue to contract with a zero-balance therapist; she is seeing her numbers increase as well.
- We experienced our typical beginning of the year, New Year's resolutions trend, seeing high usage in the cardio/weight room. While we remain very steady and our classes full, we did see some drop off by end of February.

Ridge Recreation Center and Climbing Wall

- Ridge net is \$12,892 better than planned primarily due to higher than planned rentals and lower than planned janitorial supplies.
- Rentals continue to be very busy on weekends. The gymnasium booked fully 4th quarter of 2025 through most of 2026 1st quarter with external youth basketball organizations. Just Play Sports Colorado and DRSA regularly used the gym every week for practices and games every Friday.
- Climbing wall is tracking close to budget, running \$678 better. Currently we have 4 staff on the wall that do a great job but have very limited availability. We are continuing with only offering supervised open climbs several times a week and rentals on weekends when staff is available

Fitness Highlights

For the 1st quarter of 2026, the Fitness Department net is \$28,611 higher than planned, primarily due to increased revenue in Pilates and personal training programs.

Specialty classes:

- The annual February Milestone Marathon Challenge for Heart Health Month resulted in 37 participants, 28-82 years old, beginners to advance levels, completing a total of 3,262 miles for 125 total marathons!
- Mommy & Me yoga was added and has been a great success.
- Qigong was added to the schedule once per week, for a 5 week session starting in February. It has been well received, and we will continue to run the program as a registration program through mid-August.

Staffing:

- Still having difficulty recruiting new staff for group exercise programs but have been able to keep classes covered and running with minimal cancellations. We hired 2 new personal trainers, Collin Wendell and Charles Rupert. They are great additions to an already great fitness staff that we are fortunate to have here at Foothills.

Pilates Reformer Classes:

- In response to participant feedback, the Pilates registration process was changed beginning in 2026. We limited open registration to only 2 sessions at a time, which reduces the upfront financial impact and cancellation rate for our patrons. We also began utilizing the waitlist option in Community Pass to help combat some of the high demand issues. Patrons have been complimentary of the changes.
- We added additional Pilates classes to help combat the high demand and were able to accommodate 20 additional participants per session.

Drop-in fitness classes:

- These classes continue to be full for almost all classes we offer.

Arts, Events & Active Adults Highlights

Through the second quarter of 2026, the Arts, Events & Active Adult Programs Department net is lower than planned by \$10,646. This is due to timing for the Foothills Art Market booth fees to hit the budget and extra part time staffing hours due to training new staff and additional administrative hours needed.

Arts & Events Programs

- **Daddy Daughter Dance-** We hosted another sold out Daddy Daughter Valentine's Ball at the Peak with 200 guests in attendance. This event has become a staple in the community. Meredith Sleight Photography was on hand to capture the adorable moments during the dance, the Edge Catering provided food, and Jackman Brothers Entertainment provided music. A big thank you to the facility staff at the Peak and Arts Department staff that worked so hard on the event.
- **Auditions for Shakespeare in Clement Park** -Foothills Theatre Company held auditions for *Macbeth*, our 11th Shakespeare in Clement Park production. We had 40 actors audition, and 14 actors cast for the show. The show runs July 26, 27, 31 and August 1, and rehearsals begin in May.

Fundraising and Grants:

- Scientific and Cultural Facilities District (SCFD) grant was submitted in March. We are asking for \$112,000 for General Operating Support for the Arts Department classes and events including the Foothills Theatre Company productions, Concerts in Clement Park, dance performances, youth theatre performances, and Arts in the Parks program.

Active Adult Programs

- **Excursions & Ride and Lunch** - This quarter's excursions locations included "Unknown Tales of the 10th Mountain Division" lecture and lunch at The Fort, National Western Stock Show, and "Celtic Mania" by the Denver Brass. The once-a-month Ride and Lunch locations included La Loma (DTC), Pappadeaux Seafood Kitchen (Greenwood Village), and Clancy's Irish Pub (Wheatridge).
- **Lunch and Learns** - Offered at no cost to the community, attendance at Lunch & Learns continues to grow, due to careful consideration of presentation topics. We offered 3 lunch and learn events that drew 113 participants. Information included "60 Years of the Super Bowl" presented by Scott Perry, "Bad Boys and Bawdy Girls" presented by Treasure Box Tours, and "Madam Curie" presented by Active Minds.
- **Clubs-** Our clubs are offered for a small monthly fee and we currently have 5 clubs including games, hobbies, and a book club.
- **Events & Activities** - Vino and Valentines: "A Mardi Gras Dance Party!" was held on February 6 for 63 patrons. The event was catered by Best in the West BBQ, and featured line dancing lessons and wine bar. This event was made possible through the hard work of Terri Gillan, Active Adults Coordinator and with the help of Arts & Events staff and volunteers.
- **Extended Travel Program** - We have expanded the number of trips offered through Collette Travel and Premier World Discovery based on demand from our patrons. These trips opened registration in 2025 and the first official trip will take place in May 2026.

Children's Programs Highlights

For the 2nd quarter of 2026, the Children's Programs Department net is \$24,246 unfavorable. Operating revenue is \$35,312 unfavorable due to lower than expected attendance in some programs and timing of billing for camps. Expenditures are favorable by \$9,998 due to lower than planned salaries, wages and personnel costs.

Children's Programs Administration

- Children's Programs will continue to participate in the Universal Preschool program for the 2026-2027 school year. This will be the fourth year UPK funding has been offered to childcare centers. Nearly all children enrolled in the 5 hour Part-time Preschool class for the 2026-2027 school year qualify for UPK funding.
- All Day Preschool registration remained closed to the public as currently enrolled and wait-listed families filled all available spots. Families of soon-to-be preschool graduates were granted early access to register in our school age Summer Camp program.
- Summer Camp programs were created and tested within School Care Works in March. Our program will host camps at Lilley Gulch, The Ridge, Foothills Fieldhouse, Clement Park, and 4 local elementary schools. A variety of weekly options will be available for most camps, accommodating children from age 5 through students entering grade 9. The Summer Camp programs will provide the same capacity as last year. This year our programs will host 11 weeks of summer camp opening June 1 and closing August 14.
- Normandy Elementary, Westridge Elementary, Hutchinson Elementary and Columbine Hills Elementary schools were all secured as off-site locations for summer camps this upcoming season.

Early Childhood Education

- The part-time preschool program has experienced multiple staff transitions this school year. We feel confident that we are settled with consistent staff for the remainder of the school year. We are looking forward to a new teacher joining us for the next few weeks. She will be taking on the primary lead teacher role next school year and working to build relationships and train as we wrap up the 2025-2026 school year. We are excited for a strong teaching team in the part-time program.
- The Ridge all-day preschool classroom had their annual licensing supervisory inspection recently, and we are proud to say they had one minor violation related to a tracking log that was corrected immediately. The team has worked hard to maintain compliance, and they are proud of the quality they are providing in their program.
- All-day preschool registration for summer 2026 and the 2026-2027 school year is nearly complete. All-day programs at the Ridge and Lilley Gulch are both 100% full for summer. The Ridge is 92% full for the school year, with only a few T/TH spots remaining, and Lilley Gulch is 100% full for the school year. We have a long waitlist for the all-day programs Monday through Friday, with about 20 families waiting for a spot to open.
- We are looking forward to a fun and interactive teacher professional development day on Friday, April 24th. We will learn about engineering strategies to support behaviors in the classroom and much more.

School Age Programs

- Some before and after school care highlights include:
 - We hired a new Site Director at Columbine Hills, Faye Thompson. Faye replaced Emilie Simmons, who had been the Site Director there since the beginning of the 2023-2024 school year. Faye will also be running our Summer Camp at Columbine Hills, since we secured that location as a summer location for the first time since returning to the school in 2018.
 - The aftercare program at Ute Meadows Elementary remained near the maximum capacity of 45 children per day. Sophia Ferguson has done a phenomenal job establishing herself as the new director. She has planned engaging fun activities for the children that included fruit loop rainbows for St. Patrick's Day and extreme word search competitions.
 - The program at Westridge Elementary continues to do well. Site director, Miranda LaChance resigned in the middle of February, and we have hired Cameron Barkoski as

an assistant director to help finish the school year. Westridge will also host one of our KOTM summer camps for 2026. This will be Sophia Ferguson's first summer running the Westridge KOTM. This will be Christine Adam's fourth summer as the Site Director at Ridge Camp Hoppers.

- At Ridge Before & After Care, Devon Hutchison has included STEM projects, arts & crafts, and many other hands-on engaging activities. Most recently the kids used their imaginations to build Bug Hotels out of recycled toilet paper rolls, paper towel rolls and other materials. Mount Carbon's attendance remains slightly lower than expected, averaging 7 kids per day. However, due to high demand from Powderhorn, we increased the numbers on Monday and Tuesday to 35 students per day.
- The program at Devinny Elementary remains our largest site, averaging 95+ children per day on Monday-Thursday. Devinny has had multiple days with 100+ children scheduled. Friday's attendance is lower, averaging 65 children. Unfortunately, we still have 32 families on the waitlist. Due to continued high enrollment, we were unable to remove these families from the waitlist compared to last year.

Spring Break Camps

- Spring Break camp was held March 23-30. Camps were hosted at The Ridge, Lilley Gulch, and the Foothills Fieldhouse. Each day students attended off-site excursions or enjoyed on-site presentations and activities. Priority Spring Break registration opened on February 25 for currently enrolled families. 357 students registered in total, in comparison to last year's registration of 354 students. Spring Break registration opened to the public on March 4, and nearly all remaining spots were filled when registration closed on March 11.
 - The Spring Break Camp at Lilley Gulch Kids on the Move was a wonderful success. We had an average of 50 kids a day. Field trips included Sweet Play, Warrior Challenge Arena, and the Museum of Illusions. One of the highlights of camp was having Rent-A-Theme come set up large board games in the Lilley Gulch gym. The kids enjoyed playing life-size chess, Connect 4 and Mancala.
 - The Site Directors worked well together at Ridge Kids on the Move, planning and preparing for camp. The camp had an average of 50 kids attending per day, and everyone enjoyed fun activities and daily field trips. The field trips included the Denver Museum of Nature and Science, Boondocks, Main Event Skate City and Ninja Nation. On the last day of camp, the children were able to participate in an interactive play, Alice in Wonderland, provided by Littleton Town Hall Arts on the Move.
 - Spring Break Sports Camp was a huge success with the program at full capacity every day except one. A new field trip to Apex School of Movement allowed campers to learn about and then test their parkour skills on an indoor course. Other field trips included Top Golf, Sky Zone, and a giant Nerf battle at the Foothills Fieldhouse, thanks to Nurf Terf. Spring Break was an enjoyable week for campers and staff alike!

Aquatics Highlights

Through the 1st quarter of 2026, the Aquatics Department net is \$68,686 better than planned primarily due to increased admission fees including group swim lessons, training courses and swim team participation. Expenses are \$28,508 better than plan due to timing of purchases.

- We recently filled two full-time Aquatic Specialist vacancies and we are excited to have Jahir and Regina on board in time for the busy summer season!
- The Foothills Masters Swim Team was crowned State Champions for the 5th consecutive year with their win at the Colorado Masters Swimming State Championship meet in Arvada. 62 Foothills swimmers competed and all earned points toward the victorious score!
- During the 1st quarter, we trained and certified 26 new lifeguards; re-certified 36 lifeguards and trained 6 new Lifeguard Instructors to add to the instructor team. We offer at least one lifeguarding class if not more, each month to achieve our target of approximately 280 to safely cover our 11 bodies of water in six locations.

- In early March, we toured our outdoor pools to assess winter conditions and plan for work necessary to be ready for the community May 23, 2025 – Opening Day! Our facilities team have begun the process of waking our dormant facilities for a fun filled summer. Deer Creek and Weaver Hollow water slides have been refinished and painted.
- The first quarter is a time for intense planning and refining our operations with training, interviews, and selection of new team members.
- As a best practice and standard of care, lifeguards are required to complete 2 hours of monthly in-service training in addition to the shifts worked. With over 100 staff this means providing up to 10, 2-hour options with topics and skills being different each month.
- Fast Fins (CARA) swim team hosted the first of 3 meets at Ridge Recreation Center on February 8. Upcoming swim meets are scheduled for June and November.

Edge Ice Arena Highlights

Through the 1st quarter of 2026, the Edge Ice Arena’s net is \$202,530, which is \$72,855 better than planned. This is due to an increase in internal programs, drop-in sessions, and ice rental. Expenses are \$584,020, which is \$11,694 better than planned.

- The Figure skating program continues to do very well with revenues that are \$9,682 better than planned.
- Learn to Skate program is also thriving with revenue that is \$13,310 better than planned.
- Ice rentals are up from last year with revenues that are \$12,241 better than planned.
- Registrations for the adult 4 vs 4 league filled in one day. That program will start in April.
- Adult leagues are up from last year at this time and is currently \$1,390 better than planned.
- Both Littleton Hockey Association and CO 14’ers have booked spring and summer camps and programming, which will continue to keep our building very busy through upcoming months.
- We are currently working on our next season's ice allocations, as local organizations are all asking for more ice time.
- Ice usage 1st quarter:

Littleton Hockey Association

<u>Used Hours</u>	<u>Total Revenue</u>
649 hours	\$197,945

Colorado 14’s

<u>Used Hours</u>	<u>Total Revenue</u>
230 hours	\$70,150

Foothills Hockey Association allocated hours

<u>Used Hours</u>	<u>Total Revenue</u>
85 hours	\$25,773

District Athletics Highlights

Through the first quarter of 2026, Athletics revenue is \$401,876 which is \$16,209 lower than planned. This is mostly due to staffing challenges impacting January and February Gymnastics classes. Expenditures for the first quarter of 2026 are \$381,480 which is \$15,511 better than planned. This is primarily due to lower than planned supplies and purchased services, mostly due to timing.

District Athletics Administration

- Clement Park Splash Park will open on May 24th, 2026. The Splash Park continues to be a popular destination for families.

- Shelter reservations at Clement and Easton Regional Park have been busy this year. We have booked 4 smaller one-day events at Clement Park so far; these events will have a low impact on the park. The nice weather has contributed to a busier than normal spring shelter rental season.
- Shelter reservations at Clement Park, Clement Park Splash Park, and Easton Regional Park remain extremely popular.

Adult Athletics

- Adult Winter Basketball and Volleyball concluded successful seasons.
- Adult Spring Softball is currently underway in 10 Leagues with a total of 64 teams and generated \$31,970.
- Preparations are underway for summer leagues.

Batting Cage

- The batting cages are currently operational seven days per week at Schaefer Athletic Complex. The nice weather has contributed to a strong start to the season with net revenues currently \$2,656 better than plan.

Youth Sports

- Winter basketball had 595 participants. Winter youth basketball resulted in revenue of \$65,857 which is up \$915 from 2025.
- Flag football had 384 participants, which is down 21 participants (2 teams) from 2025. Revenue total of \$46,658 which is up \$1,526 from 2025 due to modest fee increases. We also ran a full division of 4 teams in girls flag football in our effort to promote girls' divisions in our sports.
- Our new contract with National Academy of Athletics has given us 2 new camps: a flag football preseason camp (49 participants), and a baseball spring break camp (17 participants). Both camps were successful and we have numerous upcoming spring and summer camps planned with NAOA.
- 2026 1st quarter volunteer hours
 - 114 Coaches 24 hours per coach total of 2,736 hours
 - Cost saved (\$17.00 an hour for a staff to run practice) = \$46,512

Middle School, Specialty, and Adaptive Programming

- Middle School basketball had a good year. We had 11 boys and 6 girls teams competing from our 4 schools. We had 148 total kids participating across our schools, which was up 7 from last year. The Deer Creek Girls 8th grade team and the Ken Caryl Boys 8th grade team each won their division of the JeffCo League Tournament Championship held at the Ridge.
- 43 kids participated in our CARA Volleyball Skills clinic, up 6 from last year.
- Judo went from 17 to 16 participants; Fencing went from 7 to 6 participants, and Horseback Riding was stagnant with 8 participants. All are off-site programs.
- Kenpo Karate continues to be strong; we had 13 participants in 1Q, a slight drop. Jump Rope had 15 participants this quarter, up from 12 a year ago.
- 2026 1st Quarter volunteer hours:
 - 6 Coaches 30 hours per coach total 180 hours
 - Cost saved (at \$17.00/hour for staff cost) = \$3,060

Gymnastics/Cheerleading

- Challenges with staffing weekday morning classes resulted in the cancellation of some January and February classes. A successful recruiting campaign led to hiring new staff that can cover those classes and they are back in full swing.
- The Gymnastics team is preparing for our first of two invitational meets that begin on May 2nd. We have 77 gymnasts competing this year, which represents a 33% increase from the previous year.
- Currently, 969 participants enrolled in gymnastics classes which represents 98% of classes are full.

Racquet Sports

- Net Revenues are \$3,155 ahead of plan
- Court rentals and admissions are approximately 15% lower than where we were, at this time last year.
- Drop in Pickleball attendance has decreased. Our max capacity is 60; average current attendance is between 30-40 per session. Winter league participation has dropped slightly.
- Class participation is still strong. There are two new Pickleball clubs that opened in 2025, resulting in 3 clubs within close proximity of Clement Park (Picklr, Epic, & 3rd Shot at Riverpoint). In addition, South Suburban and Highlands Ranch Metro District opened their 19-court facility last November. While the cost of the private clubs kept players from joining initially, the clubs started accepting insurance-based plans this year. Indoor permanent courts are more desirable for players vs. our indoor lined gym courts that share other sports lines (volleyball/basketball). Outdoors playing in good weather is very popular. We should make up some ground this summer with outdoor programming.

Indoor Field/Arena Highlights

For the 1st quarter of 2026, the indoor athletic facilities net is \$146,768, which is favorable to plan by \$2,819. Rental revenue is \$20,775 below plan due to the nice weather and teams moving outdoors earlier than normal. Concessions revenues at the Fieldhouse are better than plan and savings in wages and purchased services have helped keep the overall budget on track year to date.

Fieldhouse Highlights

- Concessions for 2026 has continued to grow each month for the 3rd straight year. Revenue is ahead of plan by \$7,387.
- Total operating expenses are \$5,911 better than plan due to fewer rentals and the timing of purchases.

Foothills Sports Arena

Through the 1st quarter of 2026, net revenue at the Foothills Sports Arena is lower than planned by \$3,817. Admission revenue is below plan by \$3,883, while Rental revenue is down by \$9,019. Expenditures are \$8,078 better than planned.

- The FSA helped internal Foothills programs, Youth Sports, with practices and games. They utilized 10 hours of time/space so they could get practices and games the very few times the weather was not good. If they were a normal rental, this would be an added \$2,050 to our facility rental revenue.
- The entire Winter weather cycle favored outdoor usage for the quarter, especially during the week. We had very few rentals Monday-Friday 3p-6:30p in March, which is normally a very busy time. This affected our overall rental budget for rentals for the quarter, affecting the anticipated First Quarter revenue which could have been better.

Foothills Park & Recreation District
Recreation Summary
Tuesday, March 31, 2026

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	2026 Remaining Budget	% Completed	2025 YTD
OPERATING REVENUES										
44112 + 442 Admission Fees	\$705,710	\$717,126	(\$11,416)	\$2,270,333	\$2,240,204	\$30,129	\$10,816,610	\$8,546,278	20.99%	\$2,143,414
44100:4416 Rentals	212,370	205,165	7,205	732,544	716,660	15,884	2,690,514	1,957,970	27.23%	698,035
44640 + 446 Merchandise Sales	4,238	4,356	(118)	13,419	12,653	767	60,786	47,366	22.08%	12,634
44600:4463 Concessions and Other Contracts	58,793	54,233	4,560	199,518	172,546	26,972	748,670	549,152	26.65%	186,878
44910 + 4481 Other Revenue	5,952	2,725	3,227	13,863	8,649	5,214	48,950	35,087	28.32%	9,666
TOTAL OPERATING REVENUES	987,063	983,604	3,459	3,229,677	3,150,711	78,965	14,365,529	11,135,853	22.48%	3,050,628
OPERATING EXPENDITURES										
50100:5090 Salaries and Wages	682,631	656,780	(25,851)	1,951,907	1,958,519	6,612	9,002,535	7,050,628	21.68%	1,902,584
51100:5130 Personnel	118,757	117,564	(1,194)	341,527	346,092	4,565	1,693,999	1,352,472	20.16%	500,826
52100:5275 Supplies	67,643	90,392	22,748	241,577	338,799	97,222	1,341,974	1,100,397	18.00%	322,274
53100:5356 Purchased Services	183,541	154,836	(28,705)	466,885	454,993	(11,892)	1,897,245	1,430,361	24.61%	418,298
54110:5421 Utilities	82,696	71,292	(11,404)	243,037	222,711	(20,325)	978,407	735,370	24.84%	206,431
55100:5560 Insurance	21,147	21,147	-	64,440	63,440	(1,000)	253,761	189,321	25.39%	64,566
57986:5798 Other Expenditures	267	-	(267)	(1,243)	-	1,243	-	1,243	0.00%	350
TOTAL OPERATING EXPENDITURES	1,156,682	1,112,010	(44,672)	3,308,131	3,384,555	76,424	15,167,921	11,859,791	21.81%	3,415,329
NET OPERATING REVENUE/(EXPENDITURES)	(169,620)	(128,406)	(41,214)	(78,454)	(233,843)	155,389	(802,392)	(723,938)	9.78%	(364,701)
NON-OPERATING REVENUE										
41100 + 411 Property Taxes Collected for Operations	98,481	98,481	0	237,158	237,157	1	1,375,096	1,137,938	17.25%	287,296
42355 + 423 Contributions and Grants	1,500	-	1,500	1,500	400	1,100	8,900	7,400	16.85%	1,700
TOTAL NON-OPERATING REVENUE	99,981	98,481	1,500	238,658	237,557	1,101	1,383,996	1,145,338	17.24%	288,996
NON-OPERATING EXPENDITURES										
NET REVENUE/(EXPENDITURES)	(69,639)	(29,925)	(39,714)	160,204	3,714	156,490	581,604	421,400	27.55%	(75,705)
TOTAL REVENUE	1,087,044	1,082,085	4,959	3,468,335	3,388,269	80,066	15,749,525	12,281,191	22.02%	3,339,624
TOTAL EXPENDITURES	1,156,682	1,112,010	(44,672)	3,308,131	3,384,555	76,424	15,167,921	11,859,791	21.81%	3,415,329
NET REVENUE/(EXPENDITURES)	(69,639)	(29,925)	(39,714)	160,204	3,714	156,490	581,604	421,400	27.55%	(75,705)

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2026

MEMO TO: Foothills Board of Directors

FROM: Randy Meyers, Director of Golf

SUBJECT: Golf Division Quarterly Report/1st Quarter 2026

The following is an update of the major activities in the Golf Division for the 1st quarter of 2026. This report will cover activities through March 31, 2026.

Golf Rounds:

The 30,497 rounds of golf played during the first quarter of 2026 represent an exceptional milestone for the Foothills Golf Department, reflecting a remarkable increase of 12,690 rounds over prior first quarters. The amount of play not only establishes a new first quarter record, but also significantly surpasses the previous high of 17,807 rounds set in 2025. In addition, this total far exceeds the three-year first quarter average of 14,987 rounds (2023–2025). With historically only about 9% of annual rounds occurring in the first quarter, this level of activity underscores an extraordinary start to the year.

An unusually mild Colorado winter played a key role in driving this surge, resulting in increased play and a strong positive impact on revenue. At the same time, the heightened demand presented operational challenges, as irrigation systems remained offline until March. As turf conditions began to show signs of stress due to prolonged drought and sustained play, proactive measures were taken to protect course quality. Weekday cart restrictions were implemented, limiting cart access to Fridays, Saturdays, and Sundays for a significant portion of the quarter.

The efforts of both the Foothills and Meadows maintenance teams were instrumental in navigating these conditions. Their ability to bring irrigation systems online in early March made a substantial and timely impact, helping preserve course conditions and ensuring a high-quality experience for our customers.

Revenue / Expenditures Summary – First Quarter 2026

Total Operating Revenues:

The first quarter of 2026 generated total operating revenue of \$1,249,064, representing a substantial increase of \$512,750 over the projected budget of \$736,314. This performance also reflects a strong year-over-year gain of \$490,174 compared to 2025, and an impressive

\$697,762 increase over the three-year average (2023–2025). The growth was driven primarily by a significant rise in admission fees, which increased by \$436,505 over 2025, highlighting the exceptional demand and utilization experienced during the quarter.

Total Operating Expenditures:

Operating expenditures for the first quarter totaled \$1,034,891, coming in below the budgeted amount of \$1,113,270. While most expense categories tracked closely with projections, favorable variances were realized due to delayed purchasing cycles and disciplined cost management.

Net Revenue / Expenditures:

Net Operating Expenditures ended the first quarter at (\$214,172), which is \$591,1288 favorable compared to the budgeted net loss of (\$376,956). This positive performance can be attributed to much higher-than-anticipated revenues. We are hopeful the Golf Department's strong start to the season, combined with strategic cost management, has positioned it for a solid fiscal year trajectory.

Golf Development and Improvement Fund (GDIF)

The 2026 budget includes \$344,198 in planned GDIF expenditures, allocated to address the Golf Department's most pressing capital needs. This amount represents the total GDIF allocation for the year, with additional support provided through the District's capital budget. All expenditures are capital-related, and every item has been ordered or initiated for the 2026 season. A detailed breakdown of these projects and items can be found in the Capital Projects Report included in the board packet.

SSA Group:

The SSA Group is our newest contracted concessionaire, which began operations in January and manages food and beverage concessions at both Foothills and Meadows Golf Courses. For the first quarter of 2026, SSA reported total gross revenue of \$310,464, a slight increase from last year's total of \$282,952. We are encouraged by this upward trend, which reflects both increased demand and a continued commitment to quality service across both facilities.

Department Achievements – First Quarter 2026

Meadows Golf Club - Operations

- Successfully completed spring aeration on March 24–25, which also provided the opportunity to fully clean and organize the pro shop, offices, storage areas, driving range, and cart barn.
- Received over 150 applications and hired 18 new team members, including 3 Pro Shop Managers on Duty, 10 Course Assistants, and 5 Cart/Range staff, resulting in full staffing for the 2026 season.
- Opened the driving range to natural grass on April 22.
- Installed a new ball washer in the range building, improving efficiency and ensuring consistent availability of range balls for customers.
- Elena Zaborniak completed PGA HOPE Certification training, further enhancing instructional capabilities.

- Installed a new Tuff Shed at the Learning Center, improving storage and overall functionality.
- Introduced new teaching tools at the Learning Center, including the Explonar Swing Trainer.
- Added new premium rental club sets, including 2026 Callaway Quantum and 2025 Callaway Elyte models.

Meadows Golf Club - Maintenance

- Rehired 10 employees to support and successfully complete greens aeration.
- Completed aeration of all fairways, tees, and approaches earlier than typical due to favorable weather conditions.
- Hired 2 additional seasonal maintenance employees.
- Successfully completed the lake overflow project near the 16th green.
- Activated the off-site pump at Poly Dean to begin delivering irrigation water to the course.
- Completed a drainage improvement project on the #2 fairway.
- Renewed pesticide applicator license (Andy).
- Conducted irrigation system audit and implemented hydraulic tree improvements.
- Completed Pressure Reducing Valve (PRV) overhauls on holes #10 and #18.
- Initiated irrigation as early as February due to dry conditions.
- Purchased capital equipment, including a Mule with cab and snowplow, and a Dingo backhoe attachment.
- Installed an aeration system in the lake between holes #12 and #16.

Foothills Golf Course - Operations

- Successfully hosted a PGA Junior League Par 3 event, positioning Foothills as a host site for the National PGA Junior League event in October.
- Strengthened the professional staff with the hiring of Lynette Martinez as Assistant Golf Professional.
- Onboarded approximately 10 new part-time employees, enhancing operational capacity and guest service.
- Expanded instructional programming with the addition of three instructors: Maggie Hartman, Dana Smith, and Taylor Smith.
- Implemented a proactive driving range plan, transitioning to mats-only use on Sundays, Mondays, and Tuesdays to preserve turf and prepare for potential water restrictions.
- Experienced an exceptionally strong start to the season, with rounds significantly ahead of pace due to mild winter conditions.
- League play has begun with participation from nine men's and ladies clubs, showing strong early-season engagement.

Foothills Golf Course - Maintenance

- Addressed winter damage, including desiccation on fairways, tees, and select greens.
- Developed a comprehensive fertilizer and pesticide program to improve turf health and sustainability, including evaluation of multiple vendor proposals.

- Procured key capital equipment, including a Kubota skid steer and tractor, overseeder, aerator with seeder box, pull-behind aerators, blowers, and fertilizer spreaders (delivery expected in Q2).
- Rebuilt and replaced multiple deteriorated bridges across both courses, improving safety and infrastructure (Championship holes #6, #12, #16; Executive #5; Par 3 #2).
- Initiated irrigation cycles to support plant establishment and seed germination ahead of drought conditions.
- Engaged in ongoing planning discussions regarding potential water restrictions.
- Installed artificial mats on the Par 3 course to minimize turf damage from winter play.
- Began seeding and fertilizing programs targeting weak and damaged turf areas.

Department- Wide Maintenance

- Partnered with Golf Irrigation Solutions to implement major irrigation system upgrades at both Foothills and Meadows. The project included rebuilding the hydraulic tree systems, resulting in improved water distribution, consistent sprinkler pressure, and enhanced head-to-head coverage. By increasing the number of individually controlled zones, the system now operates more efficiently with reduced pressure loss, supporting healthier turf and improved overall course conditions without requiring changes to existing irrigation schedules.
- Water availability and long-term sourcing remain a key focus and ongoing concern as we plan for the 2026 season.

Operational Challenge

- The unusually mild winter created high demand early in the season, requiring full operational coverage with limited early-season staffing at both pro shops.

Foothills Park & Recreation District
Golf Summary
Tuesday, March 31, 2026

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	2026 Remaining Budget	% Completed	2025 YTD
OPERATING REVENUES										
44112 + 442 Admission Fees	\$477,806	\$314,174	\$163,632	\$977,458	\$540,953	\$436,505	\$5,612,307	\$4,634,850	17.42%	\$574,571
44100:4416 Rentals	112,930	79,334	33,596	193,612	128,151	65,461	1,657,637	1,464,025	11.68%	140,205
44640 + 446 Merchandise Sales	29,723	32,071	(2,348)	63,146	46,390	16,755	551,589	488,443	11.45%	40,596
44600:4463 Concessions and Other Contracts	10,104	11,400	(1,296)	13,796	20,520	(6,724)	228,000	214,204	6.05%	3,263
44910 + 481 Other Revenue	451	100	351	1,053	300	753	1,200	147	87.71%	254
TOTAL OPERATING REVENUES	631,014	437,079	193,935	1,249,064	736,314	512,750	8,050,733	6,801,669	15.51%	758,890
OPERATING EXPENDITURES										
50100:5090 Salaries and Wages	188,098	212,449	24,351	491,420	486,260	(5,160)	2,584,770	2,093,350	19.01%	438,635
51100:5130 Personnel	37,388	39,761	2,373	100,625	103,104	2,478	533,744	433,119	18.85%	137,560
52100:5275 Supplies	100,359	229,093	128,734	233,764	321,125	87,361	1,292,766	1,059,002	18.08%	161,734
53100:5356 Purchased Services	54,046	54,154	108	111,965	112,694	729	586,747	474,782	19.08%	92,827
54110:5421 Utilities	29,190	24,885	(4,304)	79,777	73,009	(6,769)	539,290	459,513	14.79%	69,575
55100:5560 Insurance	5,693	5,693	-	17,079	17,079	-	68,314	51,236	25.00%	15,343
57986:5798 Other Expenditures	(100)	-	100	261	-	(261)	-	(261)	0.00%	1,103
TOTAL OPERATING EXPENDITURES	414,672	566,035	151,362	1,034,891	1,113,270	78,379	5,605,632	4,570,740	18.46%	916,777
NET OPERATING REVENUE/(EXPENDITURES)	216,342	(128,956)	345,297	214,172	(376,956)	591,128	2,445,101	2,230,929	8.76%	(157,887)
NON-OPERATING REVENUE										
NON-OPERATING EXPENDITURES										
NET REVENUE/(EXPENDITURES)	216,342	(128,956)	345,297	214,172	(376,956)	591,128	2,445,101	2,230,929	8.76%	(157,887)
TOTAL REVENUE	631,014	437,079	193,935	1,249,064	736,314	512,750	8,050,733	6,801,669	15.51%	758,890
TOTAL EXPENDITURES	414,672	566,035	151,362	1,034,891	1,113,270	78,379	5,605,632	4,570,740	18.46%	916,777
NET REVENUE/(EXPENDITURES)	216,342	(128,956)	345,297	214,172	(376,956)	591,128	2,445,101	2,230,929	8.76%	(157,887)

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: April 28, 2024

MEMO TO: Foothills Board of Directors

FROM: Colin Insley, Director of Parks, Planning and Construction

SUBJECT: Parks 1st Quarter Report - 2026

Overall Revenues

Operating Revenues: Were favorable by \$17,915 due to more rentals than budgeted for.

Non-Operating Revenues: Contributions and Grants favorable by \$2,302 largely due to proceeds from memorial bench contributions.

Overall Expenses

Operating Expenses: Finished tracking favorable to plan by \$55,366 of the total budget spent. This was due to savings in supplies, purchased services and savings in full-time positions that were vacated for a period of time before being refilled.

Net Revenue(Expenditures) ended at \$75,584 favorable to plan for the year.

Parks Administration

Expenditures are tracking favorable to plan by \$7,051 of the total budget largely due to a timing of purchasing supplies. Non-Operating Revenue was favorable to plan by \$2,302 from contributions for memorial benches. Net Revenue (Expenditures) is tracking favorable to plan by \$9,353.

Highlights:

Collaboration:

- Received Jeffco Opening Space Trails Partnership Program at for new trail section at Sledding Hill Trail
 - Received final payment from Jeffco Open Space for Dutch Creek Trail Grant
 - Staff attended CPRA Spring Workshop
 - Clement Park Shelter coordination
 - Water conservation coordination
 - My Dream Playground at Westridge Elementary School
- IMS4 Annual Report

Projects:

Dutch Creek Trail

- New Trail construction completed and open to the public
- Deer Creek Trail Signage installed and completed

Regional Trail Wayfinding signage plan

- Plans have been completed
- Contract Awarded to FastSigns DTC
- Production and installation scheduled through summer 2026

Weaver Hollow Park

- Visioning plan kick off meeting held with staff on 4/8/25
- Architerra group developed visioning plan including different approaches to guide future improvement. Plan reviewed by staff and leadership.
- Visioning concept selected will drive funding efforts and phasing
- Phase 1 work proposed will upgrade irrigation system and replace playground
- Design Development scope being prepared

Sledding Hill Trail

- Community members reached out to Foothills Staff requesting desire to improve connectivity on the north side of Sledding Hill including improving a drainage crossing.
- The Architerra Group was hired to conduct a feasibility study completed in July of 2025.
- Foothills staff reached out to local HOAs and received support letters for the project.
- The trail project will link with the Sanctuary Trail that runs from Sanctuary Park, through Eagle Meadows Park, through Sledding Hill Park and connects with the Kipling Trail. The existing section of the trail is a soft surface trail. The proposed improvements will be paved concrete to allow for snow removal in the winter and better access to winter activities from the neighboring communities.
- The project was submitted to Jefferson County Park & Open Space for the 2026 Trails Partnership Program Grant and was awarded 50% funding of \$349,570
- Further community outreach is being planned in conjunction with kicking off Design Development
- Projected completion by February 2028

Sunrise Creek Playground

- 2/27/26- My Dream Playground planning with 3rd Graders at Westridge Elementary.
- Bid documents being prepared to go out

- Selections will be shared with students and community to vote on
- Community Build Day and playground installation scheduled for September 2026

Operations:

- Park Tour with new Athletic Staff
- Helped oversee the content for new Parks page in the magazine
- Assisted with new signage for Unauthorized motorized vehicles
- Parks Chair for Colorado Parks and Recreation Association
- Training for new Exactix ticketing system for locates
- Attended Pro Green Tradeshow
- Hiring for Parks Seasonals
- Pride in our Parks:
 - New Memorial bench at Columbine Hills Park
- Park Volunteer Review:
 - Jefferson County Community Service Crews
 - Dates: 1/9,1/6, 2/13, 3/13, 3/27
 - 79 Volunteers and 284 hours
- Foothill Golf projects, Fehringer Ranch clean up and Clement Park Projects.
 - Columbine Key Club- Clement Park Trash Clean Up 2/24/26
- 16 Volunteers and 32 Hours
 - Jeffco Transition School Volunteers Clement Park Weeding- 3/18/26
 - 2 Volunteers and 2 Hours

Eagle Scout Projects

- Alex Boktor- New bird Houses on the Executive 9 Course at Foothills Golf Course
20 Volunteers and 120 Hours
- Roy Evans- New Fence around the Parking lot at Harriman Lake Park. 25
Volunteers and 185 Hours

First Quarter Volunteer Totals: 142 volunteers and 623 volunteer hours

Fleet

The Fleet Services Budget is tracking at \$4,774 favorable to plan largely due to savings in purchased services.

Highlights

Fleet Mechanics were busy during the period completing winter service on mowers and trailers. Snowplow repairs, service calls and routine maintenance on vehicles and equipment were also performed.

- Fleet Mechanics completed over 89 work orders for vehicles, equipment and service calls for the period.
- Fleet Mechanics attended the LL Johnson Maintenance Training in March.
- Fleet Services spec'd and ordered the following new Equipment for the District in the first quarter.
 - Two Ford F350 Pickup Trucks for Urban Parks.
 - Two Ford F350 Dump Trucks for Regional and Urban Parks.
 - Ford Explorer SUV Courier Vehicle with heated seats for Administration.
 - Four John Deere Compact Tractors with loaders for Regional and Urban Parks.
 - Two Toro 5000 52" Zero-Turn Mowers for Regional and Urban Parks.
 - Stinger Ride-On Aerator/Seeder for Regional Parks.
 - Agrimetal 72" Fairway Aerator for Regional Parks.
 - Enclosed Cab for an existing Ventrac Wide-Track Mower for Urban Parks.
 - Danuser ¾ yard Concrete Mixer, skid steer attachment, for Urban Parks.
 - Coats Maxx-90 Rim-Clamp Tire Changer for Fleet.
- Fleet Services received and commissioned a new John Deere 5120M Tractor and John Deere FC15M Bat-Wing Mower that was ordered in February 2025.
- Fleet Mechanics assisted staff at ISA with set-up and commissioning of a new Yamaha Umaxx Electric Utility Cart and a GreensGroomer LitterKat attachment.
- These new vehicles and equipment replace old obsolete surplus units that will be sold throughout the year on our online government auction site, Public Surplus.

Fleet Services sold surplus obsolete equipment in the first quarter that included:

- 2003 New Holland TS110 Tractor and Loader
- 2015 Land Pride Bat-Wing Mower
- 2014 Toro Groundmaster 4700D Mower
- 2014 Toro Groundmaster 5900D Mower

Auction proceeds exceeded \$49,000.00

Urban Parks

Overall net expenditures are tracking favorable to plan by \$12,035 largely due to savings in full time wages from vacant positions.

Highlights

Irrigation

- Staff have started to charge up the 41 urban parks irrigation systems.
- Installed A new backflow and backflow enclosure at sunrise Creek that was stolen in the winter months.
- Repaired a main line break at Weaver Hollow Park and leveled and repaired heads.
- Staff installed a new solar controller at 6th Ave Entry Park.
- Staff has assisted with the irrigation system turn on at the Weaver Creek community garden with Jovial concepts.

Baseball spring season

- Major fence repair to the outfields fencing at Columbine Hills Sports Park.
- Checked and replaced as needed all home plates and holly-woods on baseball fields in preparation for the spring season.
- Back dragged infield mix, ripped and dragged all 14 ball fields for the start of the spring season.
- Repaired the baseball dugout benches and dugout boards in Trappers Glen Park.
- Set schedule and dragged ballfields weekly.
- Installed rebar and chains for all baseball san-o-lets for spring athletic seasons.
- Restored ballfield lips at Columbine hills, and Columbine Sports Park.
- Staff repaired batting practice rubber hit boards at Columbine Hills fields
- Inspected all bleachers for the ballfields.
- Painted foul pole markers at Columbine Hills 3 baseball fields.

Multi-use fields/ irrigated parks

- Fertilized all irrigated parks.
- Laid out and painted for the 4 Foothills Youth Flag Football at Weaver Hollow Park Weekly.
- Installed rebar and chains for all san-o-lets for lacrosse, soccer flag football and spring athletic season.

Playgrounds

- Inspected playgrounds weekly.
- Installed new rope ladder at Westbury Park that was worn out.
- Refurbished the bouncing toy in the playground at Dewey Haberman Park and Weaver Hollow park.
- Tightened all bolts on the Mossbrucker playground.

- Blew playground mulch back into playgrounds after major windstorm, in the majority of our 39 playgrounds.
- Clean graffiti off the Wayside Meadows playground in shelters
- Staff painted the large concrete Caterpillar and frog in the playground at Weaver Hollow Park.
- Staff removed graffiti on the playgrounds at Trappers Glen Park, Westfield Park and Jim Hoida Park.
- Repaired this slide at Williamsburg Park that had been vandalized.
- Repaired the slide at Wingate South Park that had also been vandalized.

Snow Removal

- Snow removal in January, February and March, approximately 2 days of snow and ice removals. Major drought.

Native areas/Noxious weed

- Applied pre-emergent herbicide to warning tracks, hardscapes, and landscape beds at various places in Urban Parks
- Replaced man-hole cover that came off the opening at Alpers Farm Park
- Removed trash and debris from the Dutch Creek drainage near Pierce St.

Park Amenities

- Major repairs to all the tee boxes and basket areas in the disc golf course at Fehringer Ranch Regional Park. Added soil and re-graded all the areas at each individual location. 36 locations total on the site. Plus, inspected and re-secured all 18 baskets.
- Major graffiti cleanup at Dakota Station park, the whole park was spray painted.
- Renovated and painted the shelter at Friendly Hill Greenbelt
- Installed new benches at Mossbrucker Park and trash can pads
- Repaired Park bench at Hoida Park.
- Bi-weekly trash collection at all parks, trails, and greenbelts.
- Repaired picnic tables at Weaver Hollow Park and Alpers Farm Park that were damaged.
- Poured new concrete pad and installed memorial bench at Columbine Hills Park.
- Painted all the purple signposts on the entry signs at Powderhorn Park, Columbine hills Parks, Columbine sports park, Wayside Meadows and Coronado.
- Removed graffiti on Lilley Gulch Regional Trail between Kipling & S. Holland Way and the tunnels and wing walls at Simms box culvert, Chief Colorow, and Wadsworth box culvert.
- Cleaned and painted restrooms at the Columbine concession building.
- Paint a small, covered picnic table at the Columbine West Park.

- Installed new basketball rim at Wingate South basketball court.
- Repaired the tennis net and center strap at Coronado tennis courts

Urban Forestry/ Landscape beds

- Cut vegetation and removed debris from East Woodmar.
- Major branch cleanup at all drainages, due to windstorms and drought conditions
- Removed dead and hazardous trees throughout drainages and greenbelts.
- Major tree removals at Sanctuary Park
- Cleaned up leaf and pine needles in the Belleview Acres landscape entrance bed
- Staff removed the tree wraps on all the newly planted 2024 and 2025 trees in preparation for spring. This product protects them from winter damage.
- Clean the landscape beds at Coronado park.
- Trimmed shrubs at Dakota station that are around the picnic tables.

Drainage/Lakes

- Worked with Mile Hi Flood Control and Jefferson County on the rebuild of the SJCD south drainage corridor.
- Cleaned and removed debris and sediment from the drainages at Governor Grant Park
- Monitored gate valve on Beer Sisters Lake and released water as directed by the water commissioner.
- Removed Graffiti from the box culverts at Lilley Pad park and Woodmar square park.
- Checked underdrains from the streets into Sanctuary Park.
- Removed beaver dam in the Meadows Sanctuary drainage and Wingate's south park
- Inspected and removed debris from the culvert between the large ponds at Sanctuary Park to maintain the water levels.

Trails/ Parking Lots

- Set hay bales at Sledding Hill Park and cleaned storm drains adjacent to the parking lot.
- Staff added road-base, plus regrade sections of the Harriman Lake parking lots and trail due to a large amount of visitors.
- Added road base and repaired ruts at the Fehringer Ranch Parking Lot.

Community/Organization Projects

- Staff attended CPS training classes
- Irrigation staff attended backflow class and certification training.
- Staff completed IT security and Sexual Harassment training sessions.
- Staff attended Pro-Green and CPS Spring Fling training and conferences.
- Moved extra disc golf baskets from the golf course to MSC

- Staff worked with the contractor, SCL on a park improvement project in Columbine Sports to add drip irrigation and trees.

Kipling Villas Sub District (Maintained by Urban Parks)

Total net operating expenses were \$20,462 favorable to plan due to timing of contracted services.

Highlights

- Weekly trash collection and stocking of dog waste bags
- Contracted pre-emergent weed control application in landscape beds
- Removed sediment from the ditch of Lilley Gulch drainage that accumulated over the years
- Located water lines for Fiber installations.

Regional Parks

Revenues and Non-Operating Revenues finished favorable to plan by \$4,689 largely due to credits received from solar farm interests for use of irrigation pump stations. Expenditures finished favorable to plan by \$4,748 due to timing of purchasing supplies.

Highlights

- Worked with Barnard Structures to pull the old Schaefer Pump on January 6 to prepare for the installation of the new pump system
- Staff only needed to perform snow removal operations 3 times throughout the entire quarter
- Field Foreman and Supervisor attended a dam safety seminar
- Staff attended a playground safety inspection seminar

Schaefer Athletic Complex

- Staff cleared several drainages throughout the park as part of the Ms4 inspection process
- Staff performed the 1st quarter bleacher inspections on all 18 sets of bleachers (including the Fieldhouse bleachers)
- Staff re-installed the batting cage netting, backstop mats, and top rail cap after the contractor completed the fabric replacement
- Re-striped field lines at the Foothills Sports Arena
- Painted parking stalls in the Sports Area parking lot
- Assisted Fleet with the installation of the hydraulic ram on the backhoe

- Collected all old cans of paint and took them to the recycle center
- Checked all 90 base sleeves for correct location and proper alignment to prepare for the season
- Made 12 replacement base sleeves and 4 home plates to prepare for the season
- Repainted all 12 foul poles and 6 sets of football goalposts
- Hosted the first baseball tournament of the season on February 28 and 29
- Applied pre-emergent to all warning tracks
- Performed weekly playground inspections
- Replaced tethering ropes and added eye-bolt anchors on batting cage nets

Easton Regional Park

- Staff completed the fabrication and installation of a san-o-let enclosure for field E4
- Staff graded out an area for a 10x10 concrete san-o-let pad for field E12
- Staff roped off several volunteer trails throughout the open space areas, prepared the soil, and raked in native grass seed to reduce erosion and dust
- Staff hand watered all trees that were planted in the last 24 months in January and March—approximately 68 trees
- Staff rearranged and organized the chase for more efficient use of the space
- Collected all old cans of paint and took them to the recycle center
- Box scraped all dirt paths around Hine Lake
- Installed 75 tons of additional granite sand on the trail north of Hine Lake
- Installed additional backstop boards on field E3 to reduce the amount of infield mix that can blow into the plaza areas
- Graded for and installed a memorial bench and pad on the west side of Hine Lake
- Staff replaced all deteriorated wattles throughout the park as part of the Ms4 inspection process
- Staff performed the 1st quarter bleacher inspection on all 10 sets of bleachers
- Filled in the erosion on the south side of the water quality pond and armored it with riprap
- Cleared culvert pipe, cleared the inlet, defined the outlet, and armored with riprap at the natural spring east of the Quonset hut
- Cut a clear channel drainage from the Peak Fields parking lot to the Peak Administration Building detention ponds and armored with riprap
- Worked with contractor to replace the curly slide at the Ridge Rec. Center
- Applied pre-emergent to all warning tracks
- Performed weekly playground inspections

- Prepped landscape beds by trimming back grasses and pulling early weeds
- Charged irrigation system on March 23 in order to irrigate trees and shrubs—held on turf watering to conserve water

Park Rangers

The Park Ranger budget is running favorable to plan by \$11,368 largely due to savings of full and part-time wages.

Highlights

Highlights

- Part Time Park Ranger, John Tiernan returned for a second season
- Rangers attended the annual Rocky Mountain Ranger Association meeting

Customer Service & Welfare Checks

- Rangers discovered and reported a possible stolen vehicle at Marlow Av. Greenbelt
- Handed out Jr. Ranger stickers at Alpers Farm

Graffiti & Vandalism

- Rangers observed and documented extensive graffiti at Dakota Station Park and matching graffiti at Deer Creek Park & Pool. The \$30,000 in damage was reported to Jefferson County Sheriff's Office
- A spent incendiary device was discovered near the Rockies Field at Easton and reported to Jeffco Sheriff's Office (JCSO) who had found similar devices in the vicinity
- Rangers discovered trash cans at Easton Regional Park had been set on fire in three locations and was reported to JCSO
- A call from JCSO came in to the Rangers to notify of an incident of arson at the Peak Fields. Rangers assisted JCSO with camera footage from the Peak Administration Building to aid in their investigation
- Rangers received a report of graffiti on the shelter at Wayside Meadows. Removed graffiti

Un-housed/Overnight Camping Contacts

- Investigated a report of un-housed encampment at Mount Carbon Estates. A canvassing of the area returned negative results
- Rangers discovered a cache of personal items neatly left at Easton Regional Park. A notice to remove was placed and the items were retrieved a short time later

- Rangers discovered an abandoned encampment at Coalmine and Webster. Items were collected and area cleaned
- Rangers discovered an abandoned encampment at Clement Park. Items were collected by park maintenance staff

Dogs off Leash

- Received complaints of dogs off leash at West Laurel Park and Fehringer Ranch parks. Rangers placed a-frame signage and increased patrols in those areas

Land/Field Use/Parking Violations

- Incidents and complaints of E-motos at: Clement Park (8), Lilley Gulch Rec. Center (1), Lilley Gulch Regional Trail (2), Sgt. Mossbrucker Park (3), Powderhorn Park (1), Marlowe Av. Greenbelt (3), Chief Colorow (2), Wayside Meadows (1), Weaver Hollow Park & Pool (5), Schaefer Athletic Complex (2), Trappers Glen (2)
- Responded to a report of an active fire along the shore at Clement Park—Rangers assisted South and West Metro by helping to secure the scene
- Evicted a “coach” and player who had climbed the fence at Jason Jennings Field to practice without a permit.

Wildlife

- Rangers made daily inspections of the new deer gate on the Dutch Creek Regional Trail to ensure it was operating correctly and closed appropriately

Maintenance

- Rangers assisted Facility Maintenance by closing off portions of the Ridge Rec. Center parking lot to allow for crane access to place rooftop units
- Rangers assisted Clement Park staff with a stump removal
- Assisted with ground litter patrol at Easton Regional Park

Clement Park

Total operating revenues finished \$13,206 favorable to plan. Total operating expenditures are at \$5,072 unfavorable to plan due largely due to purchased services to cover prairie dog relocation and utilities. Net overall Revenue (Expenditures) came to \$8,134 better than plan.

Highlights

- Completed C-1 backstop extension for foul balls entering splash pad and banner rack rebuild on Bowles & Pierce as a 2025 carryover capital project

- Contracted with Colorado Hardscapes to replace leaking surge tanks at the splash pad. Design, engineering, and demo began and work is expected to be complete before opening in May.
- Assisted in identifying and marking concrete throughout the park for capital trail replacement project. Work is scheduled to begin April 1st.
- Purchased capital equipment including: Redexium Overseeder, Ventrac with mow deck and aerovator, and Toro multi pro sprayer while auctioning off the following decommissioned equipment: Toro 5900D, Overseeder, and Cushman sprayer
- Continued prep work on new recycled water wash pad system by running and connecting electrical, water, and air lines to units. Operational start up and training will be in April.
- Staff completed training on pesticide use and handling, aquatic facility operation, and playground safety inspection.
- Interviewed and hired seasonal staff for Park Maintenance and Park Operation Attendant positions
- Ordered and installed replacement signage throughout the park and straightened existing signs where needed
- Johnston Reservoir began filling March 4th but has since been called in and out of priority for other senior water right users and remains below half full heading into April. Drought planning and reduced irrigation along with an overall reduction in water use for 2026 are being discussed
- Charged irrigation systems
 - Staff are working on head checks, repairing stuck valves, breaks, and adjustments for programmed irrigation
- Spring Sports Seasons
 - South Jeffco Sports Association Baseball and Softball practices and games
 - CABA Baseball weekend tournaments
 - Foothills Adult Softball League Play
 - Colorado Rush Soccer practices and games
 - Columbine HS Girls Tennis practices and meets

Additional 1st Quarter Maintenance

- Made repairs to valves, replaced diaphragms, and contracted directional valve and sight glass replacement in splash pad pump room
- Painted- picnic tables, benches, sheds, trash cans, handrails, trim boards throughout the park
- Aerated all ball fields and multi-use fields
- Deep cleaned all indoor restrooms, contracted repairs to mixing valve at Core and drain clearing at concessions building

- Installed new baby changing stations in phase II restrooms
- Installed new BBQ grill at shelter C
- Replaced leaking saddle in Columbine Memorial vault
- Stump grinded various stumps throughout the park
- Cleaned debris from backstop boards, prepped fields, and repaired fencing ties and brackets around ball fields
- Installed new chains on tire seat on the upper portion of the core playground feature
- Transported and installed soccer goals for Spring season
- Transported and installed picnic tables at Splash Pad shelters
- Repaired top rail on soccer goal

Foothills Park & Recreation District
 Total Parks and Clement Park
 Tuesday, March 31, 2026

	March 2026 Actual	March 2026 Budget	Month Fav/(Unfav) Variance	YTD 2026 Actual	YTD 2026 Budget	YTD Fav/(Unfav) Variance	2026 Original Budget	Remaining Budget	% Completed	2025 YTD
OPERATING REVENUES										
44100:4416 Rentals	\$12,780	\$399	\$12,381	\$12,834	\$399	\$12,435	\$132,104	\$119,270	9.71%	\$5,398
44600:4463 Concessions and Other Contracts	12,485	12,240	245	12,485	12,240	245	12,240	(245)	102.00%	12,240
44910 + 481 Other Revenue	2,860	1,295	1,565	8,802	3,567	5,235	24,621	15,819	35.75%	3,705
TOTAL OPERATING REVENUES	28,125	13,934	14,191	34,121	16,206	17,915	168,965	134,844	20.19%	21,343
OPERATING EXPENDITURES										
50100:5090 Salaries and Wages	218,207	222,105	3,898	594,737	621,665	26,928	2,805,855	2,211,118	21.20%	598,139
51100:5130 Personnel	50,066	53,666	3,601	142,661	153,651	10,990	771,460	628,800	18.49%	256,840
52100:5275 Supplies	48,427	82,203	33,776	165,724	170,389	4,665	714,021	548,297	23.21%	152,986
53100:5356 Purchased Services	23,924	53,040	29,116	217,848	236,251	18,403	686,656	468,808	31.73%	184,745
54110:5421 Utilities	24,953	22,817	(2,136)	68,081	62,461	(5,620)	855,483	787,402	7.96%	61,437
55100:5560 Insurance	10,897	10,897	-	32,690	32,690	-	130,758	98,069	25.00%	25,689
TOTAL OPERATING EXPENDITURES	376,472	444,727	68,255	1,221,740	1,277,107	55,366	5,964,234	4,742,494	20.48%	1,279,836
NET OPERATING REVENUE/(EXPENDITURES)	(348,347)	(430,793)	82,446	(1,187,619)	(1,260,901)	73,281	(5,795,269)	(4,607,649)	20.49%	(1,258,493)
NON-OPERATING REVENUE										
41100 + 411 Property Taxes Collected for Operations	431,016	431,016	0	1,262,596	1,262,595	0	5,799,120	4,536,524	21.77%	1,214,607
42355 + 42 Contributions and Grants	1,148	-	1,148	2,302	-	2,302	-	(2,302)	0.00%	2,503
TOTAL NON-OPERATING REVENUE	432,164	431,016	1,148	1,264,897	1,262,595	2,302	5,799,120	4,534,222	21.81%	1,217,110
NON-OPERATING EXPENDITURES										
53190 + 53 Other Expenditures	223	223	0	1,694	1,695	1	3,851	2,157	43.99%	1,722
TOTAL NON-OPERATING EXPENDITURES	223	223	0	1,694	1,695	1	3,851	2,157	43.99%	1,722
NET REVENUE/(EXPENDITURES)	83,594	-	83,594	75,584	-	75,584	-	(75,584)	0.00%	(43,105)
TOTAL REVENUE	460,289	444,950	15,339	1,299,018	1,278,801	20,217	5,968,085	4,669,067	21.77%	1,238,453
TOTAL EXPENDITURES	376,695	444,950	68,255	1,223,434	1,278,801	55,367	5,968,085	4,744,650	20.50%	1,281,559
NET REVENUE/(EXPENDITURES)	83,594	-	83,594	75,584	-	75,584	-	(75,584)	0.00%	(43,105)

**Marketing & Community Outreach Department
First Quarter Report, January 1 – March 31, 2026**

- Completed redesign and production of the Foothills magazine, finalized in February and mailed in March. This involved communication, content review and edits provided by many staff members within the organization. The updated publication reflects improvements to layout, structure and usability and has received positive feedback from both staff and community members.
- Completed 64 print and design tickets during the quarter, including posters, flyers, banners, signage, brochures, social media graphics and digital ads supporting programs and events across all departments.
- Redesigned golf instructor and personal fitness trainer bios displayed within District facilities, creating a more professional, brand-consistent system that improves visual cohesion across locations.
- Continued development of the Concerts in Clement Park series, including early concept design work for 2026 and 2027 and planning for a wide range of supporting materials for the event series. Updated seasonal design for Red, White & You.
- Advanced redesign of the internal marketing ticketing system through vendor collaboration, internal testing and revision cycles. The project is in final stages and will improve submission clarity, workflow tracking and overall efficiency for both marketing staff and District departments.
- Strengthened relationship with a local Littleton print vendor, supporting small business while maintaining competitive pricing with national providers.
- Collaborated with the Digital Accessibility Analyst to better understand remediation workflows and align design practices with accessibility standards, using a maintenance hiring flyer as a pilot for coordination between print and digital accessibility.
- Supported Arts & Events, HR and Fitness through development of promotional materials for Foothills Art Market, Foothills Job Fair, dance programming, Pilates classes, workshops, hiring needs and other initiatives.
- Continued to refine and improve existing materials when updates are requested, using opportunities to redesign assets for stronger brand consistency, improved usability and more efficient future updates (including instructor bios, facility signage and recognition materials).
- Participated in professional development opportunities, including active shooter training, accessibility training and ongoing engagement with the South Jeffco Business Alliance.
- Supported and took photos at Foothills Art Market.
- Regular status updates, photo posts, event creation, social media engagement, answering patron inquiries, answering private messages, public interactions and regular review of our Facebook, Instagram, Threads, LinkedIn, Bluesky and Twitter accounts. Important community messages and meetings posted on Nextdoor.com.
- Heavily promoted new and improved Foothills Magazine, Foothills Art Market artist recruitment and general attendance, Foothills Job Fair, Milestone Marathon, Vino & Valentines, Active Adult Mardi Gras, hiring needs for several departments, park shelter rentals, park safety in winter, part-time preschool, e-bike rules, and Spring Break programming and closures.
- Heavily promoted vendor applications and general public awareness of the Foothills Art Market; band submissions and sponsorships for Concerts in Clement Park; and vendor and sponsorship opportunities for Red, White & You.
- Secured sponsorship dollars: \$28,000 for Red, White & You, \$4,000 for Concerts in Clement Park, \$1,200 for Boo-rific and \$600 for Active Adult Open House.
- Sold \$7,850 in ads in Foothills Magazine

**Marketing & Community Outreach Department
First Quarter Report, January 1 – March 31, 2026**

- Held 13 in-person and virtual meetings with new potential sponsors and advertisers.
- Hosted monthly meetings of South Jeffco Business Alliance (SJBA). Topics included The Art of Decoding Perception, Jeffco Schools Career Links and If Networking Is So Important, How Come No One Has Taught Me How?
- Submitted monthly content to Engage Jeffco e-newsletter, Colorado Parent Magazine and Jeffco Transcript. Submitted Foothills Art Market content to several other metro-wide publications.
- Attended West Metro Chamber of Commerce Board meetings, Jeffco EDC Board meetings, and nine networking events.
- Attended regional meetings with CPRA Marketing Group and Jeffco Regional Communicators.
- Review and respond to info email account inquiries.
- Regular maintenance of website and events listings with timely updates as needed. Completed requests for website content changes, deletions and updates from marketing tickets.
- Attended internal Digital Accessibility Committee meetings.
- Continued efforts with Digital Accessibility Analyst for remediation process of accessibility improvements to District websites.
- Monthly review on SiteImprove for District websites digital accessibility scores, understand and track any issues, and execute corrections for remediation updates needed.

E-mail Creation & Communication

- South Jeffco Business Alliance – 1/7/26
- New Goals for the New Year – 1/8/26
- E-Newsletter – 1/27/26
- South Jeffco Business Alliance – 2/9/26
- Job Fair – 2/18/26
- E-Newsletter – 2/24/26
- South Jeffco Business Alliance – 3/2/26
- E-Newsletter – 3/24/26