

CROWN MOUNTAIN PARK AND RECREATION DISTRICT
STATEMENT OF NET POSITION
August 31, 2020
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ASSETS						
		General Fund	Debt Service	Capital Fund	Fixed Assets & LT Debt	Total
Current Assets:						
10001	Alpine Bank - Checking @ .02%	132,261				132,261
10101	Petty Cash Account	5,030				5,030
10201	ColoTrust Account @ 2.07%	679,728				679,728
10301	ColoTrust Lottery @ 2.07%	90,958				90,958
10600	CSBT - PDPA Account	32,283				32,283
10601	CSBT - HSBC CD @ 2.30% 7/14/22 Mat.	245,000				245,000
10602	CSBT - Disc. CD @ 2.05% 7/12/21 Mat.	155,000				155,000
10603	CSBT - AmEx CD @ 2.20% 9/13/21 Mat.	100,000				100,000
12001	Investment in Pooled Cash	(325,623)	416,859	(91,236)		0
Total Cash in Bank		1,114,637	416,859	(91,236)	0	1,440,260
13101	Due from County Treasurer	0				0
13102	Due from County Treasurer		0			0
13401	Property Tax Receivable - Pitkin	19,582	7,061			26,644
13501	Property Tax Receivable - Eagle	23,273	8,392			31,665
13801	Petty Cash Receivable	99				99
13901	Accounts Receivable - Misc	332				332
14801	Accrued Interest Receivable	2,795				2,795
14001	Prepays	15,596				15,596
Total Current Assets		1,176,315	432,312	(91,236)	0	1,517,391
Fixed Assets:						
16008	Park Improvements				5,050,928	5,050,928
16108	Ballfields				105,143	105,143
16208	Soccer Fields				461,372	461,372
16308	Buildings				510,627	510,627
16408	Furnishing & Park Benches				339,977	339,977
16508	Office Furniture, Pictures & Equipment				18,821	18,821
16608	Vehicles & Equipment				121,656	121,656
18008	Bond Issue Cost				0	0
18108	Accum Amort Bond Issue Cost				0	0
19008	Accumulated Depreciation				(928,884)	(928,884)
Total Property & Equipment		0	0	0	5,679,641	5,679,641
TOTAL ASSETS		1,176,315	432,312	(91,236)	5,679,641	7,197,032

No independent assurance is provided on these financial statements; substantially all disclosures required by GAAP have been omitted.

**CROWN MOUNTAIN PARK AND REC DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PEF**

Printed: 11/09/20

MODIFIED ACCRUAL BASIS

All Funds Combined Summary		2020 ANNUAL			2020 YTD			Current Month			Percent of Budget YTD	Cal Yr '21 Adopted Budget	
Account No.		2019 Cal Yr Prelim Actual	2020 Cal Yr '20 Adopted Budget	Variance Favorable (Unfavor)	2020 Cal Yr 2020 Forecast	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)	Ended 09/30/20 Actual	Ended 09/30/20 Budget			Variance Favorable (Unfavor)
REVENUES:													
	Pitkin County Assessed Value	136,376,383	164,073,110		164,073,110						98%	160,407,910	
	Eagle County Assessed Value	224,261,790	238,078,640		238,078,640						101%	239,662,560	
	Total Assessed Value	360,638,173	402,151,750		402,151,750						-1%	400,070,470	
	Mill Levy Rate - General	2.950	2.950		2.950							2.968	
	Mill Levy Rate - Debt	1.176	1.063		1.063							1.064	
	Total Mill Levy Rate	4.126	4.013		4.013							4.032	
	Property Taxes - General Fund	1,051,895	1,185,543	0	1,185,543	1,132,642	1,163,255	(30,614)	10,974	16,716	(5,743)	96%	1,187,409
	Property Taxes - Debt Service Fund	419,332	427,487	0	427,487	408,412	419,451	(11,039)	3,957	6,028	(2,071)	96%	425,675
	SO Taxes - General Fund	49,917	54,440	0	54,440	32,900	39,593	(6,693)	4,725	4,949	(224)	60%	54,610
	SO Taxes - Debt Service Fund	19,899	17,099	0	17,099	11,863	12,436	(573)	1,704	1,554	149	69%	17,027
	CTF Lottery Funds	54,339	47,979	0	47,979	35,621	35,984	(363)	12,653	11,995	658	74%	49,419
	Park & Program Fees & Misc.	88,827	130,542	(101,836)	28,706	28,244	128,645	(100,401)	1,477	10,757	(9,280)	22%	96,200
	Grants & Sponsorships	23,564	208,091	45,000	253,091	204,205	208,091	(3,886)	84,546	0	84,546	98%	60,000
	Interest Income	25,046	18,973	(2,230)	16,743	12,222	14,230	(2,007)	1,724	1,581	143	64%	9,070
	TOTAL REVENUES	1,732,819	2,090,156	(59,066)	2,031,090	1,866,108	2,021,685	(155,576)	121,760	53,580	68,180	89%	1,899,410
		=	=	=	=	=	=	=	=	=	=	=	=
EXPENDITURES:													
	General and Administrative	436,185	583,975	9,232	574,743	391,134	448,058	56,925	35,848	39,227	3,379	67%	563,237
	Programming & Activities	50,898	141,900	59,450	82,450	78,447	141,650	63,203	4,322	14,567	10,245	55%	83,000
	Maintenance	186,369	224,184	(32,419)	256,603	182,125	198,212	16,087	11,401	21,821	10,420	81%	254,545
	Capital	379,296	474,103	(239,213)	713,316	614,570	426,575	(187,995)	66,967	1,476	(65,491)	130%	633,712
	Debt Service	449,617	457,613	4,000	453,613	34,284	34,781	497	372	230	(142)	7%	455,484
	TOTAL EXPENDITURES	1,502,364	1,881,775	(198,950)	2,080,725	1,300,560	1,249,277	(51,283)	118,909	77,321	(41,588)	69%	1,989,978
		=	=	=	=	=	=	=	=	=	=	=	=
	EXCESS REVENUES OVER EXPEND	230,456	208,380	(258,016)	(49,636)	565,548	772,408	(206,860)	2,850	(23,741)	26,591		(90,568)
	Other Financing Sources - Bond Proceeds												
	Other Financing Uses - Bond Cost of Issuance												
	Combined Fund Balances - Beginning	650,457	841,717	39,196	880,913	880,913	841,717	39,196	1,443,611	1,637,865	(194,254)		818,345
	Combined Fund Balances - End	880,913	1,050,097	(218,820)	831,277	1,446,461	1,614,124	(167,663)	1,446,461	1,614,124	(167,663)		727,777
		=	=	=	=	=	=	=	=	=	=		=

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

**CROWN MOUNTAIN PARK AND REC DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PEF**

Printed: 11/09/20

MODIFIED ACCRUAL BASIS

General Fund		2020 ANNUAL			2020 YTD			Current Month			Percent of Budget YTD	Cal Yr '21 Adopted Budget	
Account No.		Cal Yr Prelim Actual	Cal Yr '20 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2020 Forecast	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)	Ended 09/30/2020 Actual	Ended 09/30/2020 Budget			Variance Favorable (Unfavor)
	REVENUES:												
	Pitkin County Assessed Value	136,376,383	164,073,110	0%	164,073,110						-2%	160,407,910	
	Eagle County Assessed Value	224,261,790	238,078,640	0%	238,078,640						1%	239,662,560	
	Total Assessed Value	360,638,173	402,151,750	0%	402,151,750							400,070,470	
	Mill Levy Rate	2.950	2.963		2.963							2.968	
	2020 Temp Credit		-0.015		-0.015								
	Property Taxes Levied	1,063,883	1,185,543		1,185,543							1,187,409	
41101	Pitkin County Property Taxes	401,466	483,688	0	483,688	454,430	474,594	(20,164)	6,202	6,820	(618)	94%	476,091
41201	Eagle County Property Taxes	650,430	701,856	0	701,856	678,211	688,661	(10,449)	4,772	9,896	(5,125)	97%	711,318
41401	Pitkin County Specific Ownership Tax	14,123	19,348	0	19,348	9,974	14,071	(4,097)	1,464	1,759	(295)	52%	19,044
41501	Eagle County Specific Ownership Tax	35,794	35,093	0	35,093	22,926	25,522	(2,596)	3,261	3,190	71	65%	35,566
42001	Conservation Trust	54,339	47,979	0	47,979	35,621	35,984	(363)	12,653	11,995	658	74%	49,419
42201	Interest Income	17,106	10,744	(744)	10,000	8,272	8,058	213	1,115	895	219	77%	5,381
43401	Park & Pavilion Rentals	4,327	3,000	(2,000)	1,000	774	3,000	(2,226)	207	500	(293)	26%	4,000
43411	Field Rentals	14,897	11,382	(10,882)	500	0	9,485	(9,485)	0	1,897	(1,897)	0%	15,000
43431	Tennis Rentals	2,232	2,575	15	2,590	2,590	2,575	15	262	429	(167)	101%	2,200
43501	Program Fees - Adult	273	500	(300)	200	137	500	(363)	0	83	(83)	27%	500
43601	Program Fees - Youth	13,644	14,420	(13,670)	750	550	14,420	(13,870)	0	2,403	(2,403)	4%	500
43701	Program Fees - Special Events	49,506	51,500	(51,500)	0	0	51,500	(51,500)	0	0	0	0%	12,500
43801	Program Fees - Bike Park		40,000	(16,834)	23,166	24,174	40,000	(15,826)	1,008	5,000	(3,992)	60%	55,000
43901	Merchandise - Bike Park		4,500	(4,500)	0		4,500	(4,500)		0	0	0%	6,000
42601	Other Revenues	3,947	2,666	(2,166)	500	20	2,666	(2,646)	0	444	(444)	1%	500
	TOTAL REVENUES	1,262,084	1,429,249	(102,581)	1,326,669	1,237,678	1,375,536	(137,858)	30,944	45,312	(14,369)	87%	1,393,019

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**CROWN MOUNTAIN PARK AND REC DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PE**

Printed: 11/09/20

MODIFIED ACCRUAL BASIS

General Fund (Continued)		2020 ANNUAL				2020 YTD			Current Month			Percent of Budget YTD	Cal Yr '21 Adopted Budget
Account No.		Cal Yr Prelim Actual	Cal Yr '20 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2020 Forecast	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)		
	EXPENDITURES:												
	General and Administrative												
51001	Accounting and Consulting	42,081	33,990	(5,010)	39,000	33,192	26,660	(6,532)	7,721	2,833	(4,888)	98%	40,170
51601	Advertising, Newsletter & PR	5,127	20,000	0	20,000	15,790	18,333	2,543	793	1,667	873	79%	20,000
51901	Audit	5,750	5,923	173	5,750	5,750	5,923	173	0	0	0	97%	6,250
52401	Elections	0	15,000	(7,938)	22,938	22,938	15,000	(7,938)	0	0	0	153%	0
52601	Insurance	7,942	8,339	(3,188)	11,527	11,527	8,339	(3,187)	0	0	0	138%	11,873
52801	Legal	3,068	5,000	(2,000)	7,000	6,266	3,750	(2,516)	0	417	417	125%	13,000
53001	Consulting	23,872	100,000	0	100,000	39,695	75,000	35,305	5,393	8,333	2,941	40%	50,000
52201	Management Staff	198,037	215,991	10,991	205,000	154,677	166,147	11,470	16,575	16,615	40	72%	226,592
52301	Management Staff Incentives	15,632	15,708	0	15,708	0	0	0	0	0	0	0%	10,000
53201	Memberships	2,511	4,000	0	4,000	2,239	4,000	1,761	219	0	(219)	56%	4,000
53401	Miscellaneous Other	1,808	1,000	(1,500)	2,500	2,305	750	(1,555)	192	83	(108)	230%	3,000
53601	Office Supplies & Expenses	7,080	7,000	0	7,000	2,335	5,250	2,915	14	583	570	33%	12,500
53501	Staff Uniforms	415	1,500	0	1,500	775	1,125	350	0	0	0	52%	3,000
53901	Rec Software	1,425	1,711	0	1,711	0	1,711	1,711	0	1,711	1,711	0%	5,000
53911	Credit Card Fees	397	515	0	515	363	386	24	36	43	7	70%	600
53801	Website	1,093	2,000	0	2,000	450	1,500	1,050	150	167	17	23%	2,000
52501	Health & Safety	1,863	2,000	0	2,000	1,601	2,000	399	0	0	0	80%	5,000
54201	Travel and Training	5,643	10,000	5,000	5,000	2,610	7,500	4,890	2,511	833	(1,678)	26%	10,000
54901	Recreation Benefit	2,700	2,850	0	2,850	0	0	0	0	0	0	0%	2,700
54401	Payroll Taxes	7,520	8,961	(529)	9,490	8,997	6,893	(2,103)	1,123	689	(433)	100%	11,701
54601	Retirement Employer Portion	13,674	13,959	659	13,300	10,031	10,738	707	995	1,074	79	72%	14,596
54801	Workers comp	5,855	10,789	2,574	8,216	2,844	10,789	7,945	0	0	0	26%	12,429
55001	Personnel Benefits - Health Insurance	40,065	39,499	0	39,499	21,111	29,624	8,513	(854)	3,292	4,145	53%	40,684
55201	Telephone & Internet	2,953	3,000	0	3,000	2,490	2,250	(240)	506	250	(256)	83%	3,000
55401	Treasurer's Fees - Pitkin County	20,141	24,184	0	24,184	22,776	23,730	954	331	341	10	94%	23,805
55601	Treasurer's Fees - Eagle County	19,535	21,056	0	21,056	20,374	20,660	286	145	297	152	97%	21,340
55801	Contingency		10,000	10,000	0		0	0		0	0	0%	10,000
	Total General and Administrative	436,185	583,975	9,232	574,743	391,134	448,058	56,925	35,848	39,227	3,379	67%	563,237
	Programming & Activities												
54001	Special Events	42,609	54,000	51,000	3,000	2,814	54,000	51,186	592	0	(592)	5%	15,000
54101	Programming	601	1,000	500	500	233	750	517	0	83	83	23%	1,000
61101	Contract Service - Programming	7,687	17,000	16,250	750	500	17,000	16,500	0	2,833	2,833	3%	3,000
56101	Programming - Bike Park		31,200	(18,800)	50,000	44,811	31,200	(13,611)	(1,468)	5,200	6,668	144%	10,000
56201	Merchandise - Bike Park		3,700	3,700	0		3,700	3,700		617	617	0%	4,000
56301	Staff - Bike Park		35,000	6,800	28,200	30,090	35,000	4,910	5,198	5,833	635	86%	50,000
	Total Programming & Activities	50,898	141,900	59,450	82,450	78,447	141,650	63,203	4,322	14,567	10,245	55%	83,000

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**CROWN MOUNTAIN PARK AND REC DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PEI**

Printed: 11/09/20

MODIFIED ACCRUAL BASIS

General Fund (Continued)		2020 ANNUAL				2020 YTD			Current Month			Percent of Budget YTD	Cal Yr '21 Adopted Budget
Account No.		Cal Yr Prelim Actual	Cal Yr '20 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2020 Forecast	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)		
	Maintenance:												
61001	Parks Hourly Staff	48,052	41,200	(15,800)	57,000	56,714	30,900	(25,814)	6,491	3,433	(3,058)	138%	60,000
61201	Contract Maintenance-Lawn Contract	29,914	36,265	0	36,265	25,999	36,265	10,266	5,200	6,044	844	72%	37,353
61301	Contract Labor - Parks	965	2,000	0	2,000	980	2,000	1,020	0	0	0	49%	2,000
61401	Contract Maintenance-Misc Contracts	0	0	0	0	0	0	0	0	0	0	0%	0
61601	Building Repairs & Maintenance	4,621	3,000	0	3,000	2,489	2,250	(239)	395	250	(145)	83%	3,000
61801	Electricity	2,728	4,120	0	4,120	1,979	3,090	1,111	60	343	283	48%	10,000
61901	Water	1,950	2,122	0	2,122	1,888	1,591	(297)	391	177	(214)	89%	5,000
61911	Reudi Augmentation Water Lease	303	477	0	477	0	358	358	0	40	40	0%	492
62001	Expendable Supplies	5,140	8,000	0	8,000	5,526	6,000	474	172	667	494	69%	10,000
62201	Field Maintenance	11,752	10,000	0	10,000	6,789	8,572	1,783	536	1,429	893	68%	10,000
62401	Chemical Application	10,021	18,000	0	18,000	7,900	15,429	7,529	0	2,571	2,571	44%	15,000
62501	Annual Fertilization Program	8,385	8,637	0	8,637	8,391	8,637	246	0	0	0	97%	10,000
62511	Tree Care	6,726	12,000	0	12,000	2,317	11,000	8,683	315	3,000	2,685	19%	5,000
62601	Gas & Oil	5,206	6,000	(1,500)	7,500	6,114	4,500	(1,614)	(1,015)	500	1,515	102%	10,000
62801	Irrigation Repairs	24,834	30,000	0	30,000	12,088	30,000	17,913	1,526	1,000	(526)	40%	20,000
63001	Landscape Maintenance	184	3,183	(2,117)	5,300	100	3,183	3,083	(5,200)	683	5,883	3%	3,200
63201	Machinery and Vehicle Repairs	3,084	10,000	0	10,000	7,075	7,500	425	132	833	701	71%	10,000
63401	Park Accessories	2,566	3,090	0	3,090	260	3,090	2,830	0	0	0	8%	3,000
63601	Repairs and Maintenance	719	3,090	0	3,090	273	2,472	2,199	0	309	309	9%	3,000
63801	Tools & Accessories	5,048	4,000	0	4,000	1,051	4,000	2,949	0	0	0	26%	12,000
63901	Playground Fill	2,438	0	0	0	0	0	0	0	0	0	0%	0
64001	Trash Removal & San-o-lets	5,775	6,500	(3,687)	10,187	12,584	4,875	(7,709)	2,397	542	(1,855)	194%	8,000
64101	Soil Tack Application	2,026	2,500	(3,500)	6,000	5,793	2,500	(3,293)	0	0	0	232%	2,500
64201	Materials (Top Soil, Road Base, Sand)	3,935	10,000	(5,815)	15,815	15,815	10,000	(5,815)	0	0	0	158%	15,000
	Total Maintenance	186,369	224,184	(32,419)	256,603	182,125	198,212	16,087	11,401	21,821	10,420	81%	254,545
	TOTAL OPERATING EXPEND	673,452	950,059	36,263	913,796	651,706	787,921	136,214	51,571	75,615	24,044	69%	900,782
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	588,633	479,190	(66,318)	412,872	585,972	587,615	(1,644)	(20,627)	(30,303)	9,675		492,237
	OTHER FINANCING SOURCES (USES):												
42801	Transfer from Debt Svc Fund	6,984	3,280	0	3,280	0	0	0	0	0	0		2,911
69001	Transfers in (out)	(583,186)	(479,190)	66,318	(412,872)	0	0	0	0	0	0		(492,237)
	TOTAL OTHER FINANCING	(576,202)	(475,911)	66,318	(409,593)	0	0	0	0	0	0		(489,325)
	Surplus(Deficit) w/ Othr Fin Sources	12,431	3,280	0	3,280	585,972	587,615	(1,644)	(20,627)	(30,303)	9,675		2,911
37001	FUND BALANCE - BEGINNING	522,435	537,221	(2,355)	534,866	534,866	537,221	(2,355)	1,141,465	1,155,139	(13,674)		538,146
	FUND BALANCE - END	534,866	540,501	(2,355)	538,146	1,120,838	1,124,836	(3,999)	1,120,838	1,124,836	(3,999)		541,057

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**CROWN MOUNTAIN PARK AND REC DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PEI**

Printed: 11/09/20

MODIFIED ACCRUAL BASIS

Debt Service Fund		2020 ANNUAL				2020 YTD			Current Month			Percent of Budget YTD	Cal Yr '21 Adopted Budget
Account No.		Cal Yr Prelim Actual	Cal Yr '20 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2020 Forecast	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)	Ended 09/30/2020 Actual	Ended 09/30/2020 Budget	Variance Favorable (Unfavor)		
	REVENUE:												
	Pitkin County Assessed Value	136,376,383	164,073,110		164,073,110								160,407,910
	Eagle County Assessed Value	224,261,790	238,078,640		238,078,640								239,662,560
	Total Assessed Value	360,638,173	402,151,750		402,151,750								400,070,470
	Mill Levy Rate	1.176	1.063		1.063								1.064
	Property Taxes Levied	424,110	427,487		427,487	0	0	0					425,675
44102	Pitkin County Property Taxes	160,042	174,410	0	174,410	163,860	171,131	(7,271)	2,236	2,459	(223)	94%	170,674
44202	Eagle County Property Taxes	259,290	253,078	0	253,078	244,552	248,320	(3,768)	1,721	3,568	(1,848)	97%	255,001
44402	Pitkin County Specific Ownership Tax	5,630	6,976	0	6,976	3,597	5,074	(1,477)	528	634	(106)	52%	6,827
44502	Eagle County Specific Ownership Tax	14,269	10,123	0	10,123	8,267	7,362	904	1,176	920	256	82%	10,200
44602	Interest Income	6,198	2,743	0	2,743	2,326	2,057	268	489	229	260	85%	2,318
	TOTAL REVENUE	445,429	447,330	0	447,330	422,601	433,944	(11,343)	6,149	7,811	(1,661)	94%	445,020
	EXPENDITURES:												
73002	Pitkin County Treasurer's Fees	8,029	8,720	0	8,720	8,213	8,557	344	119	123	4	94%	8,534
73202	Eagle County Treasurer's Fees	7,787	7,592	0	7,592	7,346	7,450	103	52	107	55	97%	7,650
72002	Paying Agent's Fees	200	250	0	250	200	250	50	200	0	(200)	80%	250
71102	2012 Bond Issue Principal (2022 Maturity)	385,000	400,000	0	400,000	0	0	0	0	0	0	0%	410,000
71502	2012 Bond Issue Interest (2022 Maturity)	48,600	37,050	0	37,050	18,525	18,525	0	0	0	0	50%	25,050
	Contingency		4,000	4,000	0		0	0		0	0	0%	4,000
	TOTAL EXPENDITURES	449,617	457,613	4,000	453,613	34,284	34,781	497	372	230	(142)	7%	455,484
	EXCESS REVENUE OVER (UNDER) EXP	(4,187)	(10,283)	4,000	(6,283)	388,317	399,163	(10,846)	5,778	7,581	(1,803)	-3776%	(10,464)
	OTHER FINANCING SOURCES (USES):												
79002	Transfer of Net Specific Ownership Tax	(6,984)	(3,280)	0	(3,280)	0	0	0	0	0	0	0%	(2,911)
75702	Bond Defeasance/Redemption	0		0		0		0	0		0	0%	
	TOTAL OTHER FINANCING	(6,984)	(3,280)	0	(3,280)	0	0	0	0	0	0	0%	(2,911)
	Surplus(Deficit) w/ Othr Fin Sources	(11,171)	(13,563)	4,000	(9,563)	388,317	399,163	(10,846)	5,778	7,581	(1,803)		(13,375)
37002	FUND BALANCE - BEGINNING	39,714	30,224	(1,682)	28,543	28,543	30,224	(1,682)	411,081	421,806	(10,725)		18,980
	FUND BALANCE - END	28,543	16,662	2,318	18,980	416,859	429,387	(12,528)	416,859	429,387	(12,528)		5,605

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

**CROWN MOUNTAIN PARK AND REC DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PE**

Printed: 11/09/20

MODIFIED ACCRUAL BASIS

Account No.	Capital Projects Fund	2020 ANNUAL				2020 YTD			Current Month			Percent of Budget YTD	Cal Yr '21 Adopted Budget
		2019 Cal Yr Prelim Actual	Cal Yr '20 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2020 Forecast	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)	Ended 09/30/20 Actual	Ended 09/30/20 Budget	Variance Favorable (Unfavor)		
	REVENUE:												
46004	Interest Income	1,742	5,485	(1,485)	4,000	1,625	4,114	(2,489)	121	457	(336)	30%	1,371
46404	Miscellaneous Income & Sponsorships	12,673		0		0	0	0	0	0	0	N/A	
46604	SouthPark Grant Proceeds	0		0		0	0	0	0	0	0	N/A	
46904	Bike Park Sponsorships	10,891	10,000	45,000	55,000	36,114	10,000	26,114	500	0	500	361%	60,000
46924	Grant Proceeds - Artificial Turf Goal Mounts	0		0		0	0	0	0	0	0	N/A	
46504	Grant Proceeds	0	198,091	0	198,091	168,091	198,091	(30,000)	84,046	0	84,046	85%	
42605	Grant Proceeds - Next50	0		0		0	0	0	0	0	0	N/A	
	TOTAL REVENUE	25,306	213,576	43,515	257,091	205,830	212,205	(6,375)	84,667	457	84,210	96%	61,371
	EXPENDITURES:												
	Recreational Facilities												
	Dog Park			0			0	0		0	0		55,000
81204	Concrete		5,000	0	5,000		5,000	5,000		0	0	0%	5,000
84504	Landscaping / Planting			0			0	0		0	0	N/A	10,000
81304	Electricity	5,227		0		0	0	0	0	0	0	N/A	
81004	Irrigation	1,585		0		0	0	0	0	0	0	N/A	
82004	Basketball, Baseball & Tennis Courts	72,374	6,200	0	6,200	4,296	6,200	1,904	0	0	0	69%	
83504	Park Amenities	22,448	5,000	(1,649)	6,649	6,649	5,000	(1,649)	1,804	0	(1,804)	133%	15,000
83604	Goalset - Soccer	9,191		0		0	0	0	0	0	0	N/A	
	SouthPark Grant Expenses			0			0	0		0	0	N/A	
82624	GOCO Grant Expenditures			0			0	0		0	0	N/A	
82634	Next50 Grant Expenditures	3,645		0		0	0	0	0	0	0	N/A	
82504	Bike Park	73,104	298,091	(39,204)	337,295	337,295	298,091	(39,204)	429	0	(429)	113%	123,000
	Concessions Building	9,352	12,000	(126)	12,126	12,126	12,000	(126)	0	0	0	101%	
82604	Shade Structure	23,174		0		0	0	0	0	0	0	N/A	
83004	Picnic Areas	2,992	4,000	0	4,000	3,207	4,000	793	0	0	0	80%	5,000
82614	Artificial Turf Goal Mounts	0		0		0	0	0	0	0	0	N/A	
84524	Top Dress Fields/Drill Seed	9,920	15,000	0	15,000	0	15,000	15,000	0	0	0	0%	10,000
84514	Parking Lot - Asphalt Maint.	0	0	0	0	0	0	0	0	0	0	N/A	237,000
84534	Drainage		20,000	0	20,000	10,535	20,000	9,465	0	0	0	53%	
84104	Storage Garage Renovation		0	(238,000)	238,000	180,249	0	(180,249)	63,406	0	(63,406)	N/A	10,000
88004	Updated Capital Replacement Reserve	0		0		0	0	0	0	0	0	N/A	
	Contingency/Unallocated		43,100	43,100	0		0	0		0	0	0%	52,000
	Recreation Facilities Subtotal	233,011	408,391	(235,879)	644,270	554,357	365,291	(189,066)	65,639	0	(65,639)	136%	522,000
	Common Areas/Infrastructure												
87804	Website & Digital Content		22,000	0	22,000	17,268	22,000	4,732	0	0	0	78%	
87204	Irrigation System Upgrade Site Control/ IQ	0		0		0	0	0	0	0	0	N/A	
87404	Pond Improvements	44,040		0		0	0	0	0	0	0	N/A	50,000
88104	Equipment - New Truck	0		0		0	0	0	0	0	0	N/A	
87704	Equipment - Bobcat Lease	17,721	17,712	0	17,712	13,611	13,284	(327)	1,328	1,476	148	77%	29,712
87504	Park Maintenance Equipment	84,524	26,000	(3,334)	29,334	29,334	26,000	(3,334)	0	0	0	113%	32,000
	Common Areas Subtotal	146,285	65,712	(3,334)	69,046	60,213	61,284	1,071	1,328	1,476	148	92%	111,712
	TOTAL EXPENDITURES	379,296	474,103	(239,213)	713,316	614,570	426,575	(187,995)	66,967	1,476	(65,491)	130%	633,712
	Excess Rev Over (Under) Exp	(353,990)	(260,527)	(195,698)	(456,225)	(408,740)	(214,370)	(194,370)	17,700	(1,019)	18,719		(572,341)
	OTHER FINANCING SOURCES (USES):												
46704	Transfer In From General Fund	583,186	479,190	(66,318)	412,872	0	0	0	0	0	0	0%	492,237
	TOTAL OTHER FINANCING	583,186	479,190	(66,318)	412,872	0	0	0	0	0	0	0%	492,237
	Surplus(Deficit) w/ Othr Fin Sources	229,196	218,663	(262,016)	(43,353)	(408,740)	(214,370)	(194,370)	17,700	(1,019)	18,719		(80,105)
37004	FUND BALANCE - BEGINNING	88,308	274,271	43,233	317,504	317,504	274,271	43,233	(108,936)	60,920	(169,856)		261,219
	FUND BALANCE - END	317,504	492,934	(218,783)	274,151	(91,236)	59,901	(151,137)	(91,236)	59,901	(151,137)		181,115

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