

CROWN MOUNTAIN PARK AND RECREATION DISTRICT

STATEMENT OF NET POSITION

February 28, 2021

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ASSETS					
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Fund</u>	<u>Fixed Assets & LT Debt</u>	<u>Total</u>
Current Assets:					
10001	Alpine Bank - Checking @ .02%	142,449			142,449
10101	Petty Cash Account	1,720			1,720
10201	ColoTrust Account @ 2.07%	30,884			30,884
10301	ColoTrust Lottery @ 2.07%	12,518			12,518
10600	CSBT - PDPA Account	35,916			35,916
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	(245,580)	20,612	224,968	0
	Total Cash in Bank	477,906	20,612	224,968	0
13101	Due from County Treasurer	0			0
13102	Due from County Treasurer		0		0
13401	Property Tax Receivable - Pitkin	476,133	170,689		646,822
13501	Property Tax Receivable - Eagle	687,902	246,606		934,508
13801	Petty Cash Receivable	99			99
13901	Accounts Receivable - Misc	332			332
14801	Accrued Interest Receivable	1,825			1,825
14001	Prepays	354			354
	Total Current Assets	1,644,551	437,908	224,968	0
Fixed Assets:					
16008	Park Improvements			5,050,928	5,050,928
16108	Ballfields			105,143	105,143
16208	Soccer Fields			930,934	930,934
16308	Buildings			775,963	775,963
16408	Furnishing & Park Benches			339,977	339,977
16508	Office Furniture, Pictures & Equipment			18,821	18,821
16608	Vehicles & Equipment			228,257	228,257
18008	Bond Issue Cost			0	0
18108	Accum Amort Bond Issue Cost			0	0
19008	Accumulated Depreciation			(1,110,354)	(1,110,354)
	Total Property & Equipment	0	0	0	6,339,669
	TOTAL ASSETS	1,644,551	437,908	224,968	6,339,669

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

CROWN MOUNTAIN PARK AND RECREATION DISTRICT
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February 28, 2021
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LIABILITIES & DEFERRED INFLOWS						
		General Fund	Debt Serv Fund	Capital Fund	General Fixed Assets	Totals
	Liabilities & Deferred Inflows:					
21001	Accounts Payable	65,083				65,083
22001	Federal Withholding	0				0
22101	FICA Withholding	0				0
22201	State Withholding	1,420				1,420
22301	ICMA Withholding	0				0
23001	Accrued Payroll	2,647				2,647
24001	Deferred Property Tax Rev - Pitkin	476,133	170,689			646,822
24101	Deferred Property Tax Rev - Eagle	687,902	246,606			934,508
25009	Accrued Int on Bonds				2,088	2,088
27009	2012 Bonds Payable (Paid off in 2022)				835,000	835,000
	Total Liabilities & Deferred Inflows	1,233,185	417,296	0	837,088	2,487,568
	Net Position:					
31008	Investment in Fixed Assets				6,339,669	6,339,669
33009	Net of Long Term Debt				(837,088)	(837,088)
	Fund Balance	411,365	20,612	224,968	0	656,946
	Ending Net Position	411,365	20,612	224,968	5,502,582	6,159,527
	Total Liabilities & Deferred Inflows and Net Position	1,644,551	437,908	224,968	6,339,669	8,647,095

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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 PERIODS INDICATED:**

Printed: 04/12/21

MODIFIED ACCRUAL BASIS

All Funds Combined Summary		2020	2021 ANNUAL			2021 YTD			Current Month				
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '22 Prelim Budget
	REVENUES:												3%
	Pitkin County Assessed Value	164,073,110	160,422,220		160,422,220						103%		165,234,887
	Eagle County Assessed Value	238,078,640	239,525,790		239,525,790						103%		246,711,564
	Total Assessed Value	402,151,750	399,948,010		399,948,010						3%		411,946,450
	Mill Levy Rate - General	2.950	2.950		2.950								2.968
	Mill Levy Rate - Debt	1.063	1.064		1.064								1.063
	Total Mill Levy Rate	4.013	4.014		4.014								4.031
	Property Taxes - General Fund	1,165,631	1,187,046	0	1,187,046	23,011	14,218	8,793	23,011	14,218	8,793	2%	1,222,657
	Property Taxes - Debt Service Fund	420,307	425,545	0	425,545	8,249	5,097	3,152	8,249	5,097	3,152	2%	437,899
	SO Taxes - General Fund	50,535	54,591	0	54,591	3,018	3,231	(214)	3,018	3,231	(214)	6%	56,229
	SO Taxes - Debt Service Fund	18,222	17,022	0	17,022	1,082	927	155	1,082	927	155	6%	17,516
	CTF Lottery Funds	48,130	49,419	0	49,419	0	0	0	0	0	0	0%	50,901
	Park & Program Fees & Misc.	54,809	96,200	0	96,200	601	600	1	601	600	1	1%	99,086
	Grants & Sponsorships	238,972	60,000	0	60,000	0	0	0	0	0	0	0%	60,000
	Interest Income	15,314	9,070	0	9,070	1,532	1,512	21	627	756	(129)	17%	13,242
	TOTAL REVENUES	2,011,920	1,898,892	0	1,898,892	37,492	25,585	11,907	36,587	24,829	11,758	2%	1,957,530
		=	=	=	=	=	=	=	=	=	=		=
	EXPENDITURES:												
	General and Administrative	558,941	563,227	(6,883)	570,111	94,007	103,431	9,424	39,951	40,778	827	17%	599,781
	Programming & Activities	86,848	83,000	0	83,000	628	167	(461)	478	83	(394)	1%	85,490
	Maintenance	222,233	254,545	0	254,545	30,228	33,941	3,713	14,913	15,067	154	12%	262,181
	Capital	699,021	633,712	(25,715)	659,427	124,874	49,452	(75,422)	79,502	11,976	(67,526)	20%	529,525
	Debt Service	453,269	455,480	4,000	451,480	247	153	(95)	247	153	(95)	0%	458,650
	TOTAL EXPENDITURES	2,020,312	1,989,964	(28,598)	2,018,563	249,985	187,144	(62,841)	135,091	68,057	(67,034)	13%	1,935,627
		=	=	=	=	=	=	=	=	=	=		=
	EXCESS REVENUES OVER EXPEND	(8,392)	(91,073)	(28,598)	(119,671)	(212,492)	(161,558)	(50,934)	(98,504)	(43,228)	(55,276)		21,903
	Other Financing Sources - Bond Proceeds												
	Other Financing Uses - Bond Cost of Issuance												
	Combined Fund Balances - Beginning	877,830	831,401	38,037	869,438	869,438	831,401	38,037	755,450	713,070	42,380		749,767
	Combined Fund Balances - End	869,438	740,328	9,439	749,767	656,946	669,842	(12,897)	656,946	669,842	(12,897)		771,670
		=	=	=	=	=	=	=	=	=	=		=

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 PERIODS INDICATED													
General Fund		2020	2021 ANNUAL			2021 YTD			MODIFIED ACCRUAL BASIS				
Account No.		Cal Yr	Cal Yr '21	Variance	Cal Yr	Ended	Ended	Variance	Ended	Ended	Variance	Percent	Cal Yr '22
		Prelim	Adopted	Favorable	2021	2/28/21	2/28/21	Favorable	2/28/21	2/28/21	(Unfavor)	of Budget	Prelim
		Actual	Budget	(Unfavor)	Forecast	Actual	Budget	(Unfavor)	Actual	Budget	(Unfavor)	YTD	Budget
	REVENUES:												3%
	Pitkin County Assessed Value	164,073,110	160,422,220	0%	160,422,220								165,234,887
	Eagle County Assessed Value	238,078,640	239,525,790	0%	239,525,790						3%		246,711,564
	Total Assessed Value	402,151,750	399,948,010	0%	399,948,010								411,946,450
	Mill Levy Rate	2.963	2.968		2.968								2.968
	2020 Temp Credit	-0.015											
	Property Taxes Levied	1,185,543	1,187,046		1,187,046								1,222,657
41101	Pitkin County Property Taxes	466,873	476,133	0	476,133	0	0	0	0	0	0	0%	490,417
41201	Eagle County Property Taxes	698,757	710,913	0	710,913	23,011	14,218	8,793	23,011	14,218	8,793	3%	732,240
41401	Pitkin County Specific Ownership Tax	15,671	19,045	0	19,045	0	0	0	0	0	0	0%	19,617
41501	Eagle County Specific Ownership Tax	34,864	35,546	0	35,546	3,018	3,231	(214)	3,018	3,231	(214)	8%	36,612
42001	Conservation Trust	48,130	49,419	0	49,419	0	0	0	0	0	0	0%	50,901
42201	Interest Income	10,459	5,381	0	5,381	859	897	(38)	312	448	(136)	16%	8,672
43401	Park & Pavillion Rentals	1,036	4,000	0	4,000	1	0	1	1	0	1	0%	4,120
43411	Field Rentals	6,048	15,000	0	15,000	0	0	0	0	0	0	0%	15,450
43431	Tennis Rentals	2,810	2,200	0	2,200	600	600	0	600	600	0	27%	2,266
43501	Program Fees - Adult	137	500	0	500	0	0	0	0	0	0	0%	515
43601	Program Fees - Youth	550	500	0	500	0	0	0	0	0	0	0%	515
43701	Program Fees - Special Events	(150)	12,500	0	12,500	0	0	0	0	0	0	0%	12,875
43801	Program Fees - Bike Park	25,032	55,000	0	55,000	0	0	0	0	0	0	0%	56,650
43901	Merchandise - Bike Park		6,000	0	6,000	0	0	0	0	0	0	0%	6,180
42601	Other Revenues	19,348	500	0	500	0	0	0	0	0	0	0%	515
	TOTAL REVENUES	1,329,563	1,392,637	0	1,392,637	27,488	18,947	8,541	26,941	18,498	8,443	2%	1,437,544

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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 PERIODS INDICATE:**

Printed: 04/12/21

MODIFIED ACCRUAL BASIS

General Fund (Continued)		2020	2021 ANNUAL			2021 YTD			Current Month				
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '22 Prelim Budget
	EXPENDITURES:												
	General and Administrative												
51001	Accounting and Consulting	39,605	40,170	0	40,170	10,464	11,000	536	3,295	5,000	1,705	26%	41,375
51601	Advertising, Newsletter & PR	18,112	20,000	0	20,000	148	3,333	3,185	148	1,667	1,519	1%	20,600
51901	Audit	5,750	6,250	0	6,250	0	0	0	0	0	0	0%	6,438
52401	Elections	22,938	0	0	0	0	0	0	0	0	0	N/A	15,000
52601	Insurance	11,527	11,873	(6,543)	18,416	18,416	11,873	(6,543)	0	0	0	155%	18,968
52801	Legal	7,144	13,000	0	13,000	2,123	2,167	44	2,123	1,083	(1,039)	16%	13,390
53001	Consulting	78,777	50,000	0	50,000	10,748	8,333	(2,415)	7,761	4,167	(3,594)	21%	51,500
52201	Management Staff	206,049	226,592	0	226,592	30,508	34,860	4,352	16,281	17,430	1,150	13%	233,390
52301	Management Staff Incentives	16,788	10,000	0	10,000	0	0	0	0	0	0	0%	10,300
53201	Memberships	4,463	4,000	0	4,000	277	1,500	1,223	277	1,500	1,223	7%	4,120
53401	Miscellaneous Other	3,686	3,000	0	3,000	209	500	291	180	250	70	7%	3,090
53601	Office Supplies & Expenses	12,185	12,500	0	12,500	315	2,083	1,768	315	1,042	726	3%	12,875
53501	Staff Uniforms	922	3,000	0	3,000	863	1,000	137	863	1,000	137	29%	3,090
53901	Rec Software	4,902	5,000	0	5,000	0	0	0	0	0	0	0%	5,150
53911	Credit Card Fees	425	600	0	600	0	100	100	0	50	50	0%	618
53801	Website	1,500	2,000	0	2,000	300	333	33	300	167	(133)	15%	2,060
52501	Health & Safety	1,601	5,000	0	5,000	1,487	500	(987)	1,487	500	(987)	30%	5,150
54201	Travel and Training	2,746	10,000	0	10,000	0	1,667	1,667	0	833	833	0%	10,300
54901	Recreation Benefit	2,793	2,700	0	2,700	0	0	0	0	0	0	0%	2,781
54401	Payroll Taxes	12,132	11,701	(230)	11,930	1,044	1,800	756	616	900	284	9%	10,870
54601	Retirement Employer Portion	14,204	14,596	0	14,596	2,081	2,245	165	1,227	1,123	(104)	14%	15,003
54801	Workers comp	2,844	12,429	(111)	12,539	5,751	12,429	6,678	0	0	0	46%	12,231
55001	Personnel Benefits - Health Insurance	39,500	40,684	0	40,684	8,115	6,781	(1,334)	4,057	3,390	(667)	20%	41,904
55201	Telephone & Internet	3,922	3,000	0	3,000	469	500	31	331	250	(81)	16%	3,090
55401	Treasurer's Fees - Pitkin County	23,434	23,807	0	23,807	0	0	0	0	0	0	0%	24,521
55601	Treasurer's Fees - Eagle County	20,992	21,327	0	21,327	690	427	(264)	690	427	(264)	3%	21,967
55801	Contingency		10,000	0	10,000		0	0		0	0	0%	10,000
	Total General and Administrative	558,941	563,227	(6,883)	570,111	94,007	103,431	9,424	39,951	40,778	827	17%	599,781
	Programming & Activities												
54001	Special Events	5,534	15,000	0	15,000	0	0	0	0	0	0	0%	15,450
54101	Programming	233	1,000	0	1,000	0	167	167	0	83	83	0%	1,030
61101	Contract Service - Programming	500	3,000	3,000	0	0	0	0	0	0	0	0%	0
56101	Programming - Bike Park	45,560	10,000	0	10,000	0	0	0	0	0	0	0%	10,300
56201	Merchandise - Bike Park		4,000	0	4,000	260	0	(260)	260	0	(260)	7%	4,120
56301	Maintenance Staff - Bike Park	35,021	50,000	15,000	35,000	368	0	(368)	218	0	(218)	1%	36,050
	Programming Staff - Bike Park			(18,000)	18,000		0	0		0	0	N/A	18,540
	Total Programming & Activities	86,848	83,000	0	83,000	628	167	(461)	478	83	(394)	1%	85,490

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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 PERIODS INDICATED:**

Printed: 04/12/21

MODIFIED ACCRUAL BASIS

General Fund (Continued)		2020	2021 ANNUAL			2021 YTD			Current Month				
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '22 Prelim Budget
	Maintenance:												
61001	Parks Hourly Staff	72,041	60,000	0	60,000	7,634	6,000	(1,634)	4,822	3,000	(1,822)	13%	61,800
61201	Contract Maintenance-Lawn Contract	31,199	37,353	0	37,353	0	0	0	0	0	0	0%	38,474
61301	Contract Labor - Parks	1,130	2,000	0	2,000	190	334	144	190	334	144	10%	2,060
61401	Contract Maintenance-Misc Contracts	0	0	0	0	0	0	0	0	0	0	0%	0
61601	Building Repairs & Maintenance	3,206	3,000	0	3,000	715	500	(215)	715	250	(465)	24%	3,090
61801	Electricity	2,479	10,000	0	10,000	846	1,667	821	416	833	418	8%	10,300
61901	Water	1,825	5,000	0	5,000	368	833	465	211	417	205	7%	5,150
61911	Reudi Augmentation Water Lease	0	492	0	492	0	82	82	0	41	41	0%	506
62001	Expendable Supplies	6,118	10,000	0	10,000	2,674	2,833	159	561	833	273	27%	10,300
62201	Field Maintenance	8,488	10,000	0	10,000	484	1,000	516	454	1,000	546	5%	10,300
62401	Chemical Application	8,307	15,000	0	15,000	0	0	0	0	0	0	0%	15,450
62501	Annual Fertilization Program	8,391	10,000	0	10,000	7,713	7,700	(13)	0	0	0	77%	10,300
62511	Tree Care	4,770	5,000	0	5,000	4,247	4,000	(247)	4,247	4,000	(247)	85%	5,150
62601	Gas & Oil	5,864	10,000	0	10,000	290	1,667	1,377	142	833	692	3%	10,300
62801	Irrigation Repairs	13,082	20,000	0	20,000	0	0	0	0	0	0	0%	20,600
63001	Landscape Maintenance	388	3,200	0	3,200	0	0	0	0	0	0	0%	3,296
63201	Machinery and Vehicle Repairs	8,517	10,000	0	10,000	587	1,667	1,079	587	833	246	6%	10,300
63401	Park Accessories	2,760	3,000	0	3,000	0	0	0	0	0	0	0%	3,090
63601	Repairs and Maintenance	805	3,000	0	3,000	30	300	270	30	0	(30)	1%	3,090
63801	Tools & Accessories	3,171	12,000	0	12,000	4,290	4,000	(290)	2,378	2,000	(378)	36%	12,360
63901	Playground Fill	0	0	0	0	0	0	0	0	0	0	0%	0
64001	Trash Removal & San-o-lets	18,086	8,000	0	8,000	160	1,333	1,173	160	667	507	2%	8,240
64101	Soil Tack Application	5,793	2,500	0	2,500	0	0	0	0	0	0	0%	2,575
64201	Materials (Top Soil, Road Base, Sand)	15,815	15,000	0	15,000	0	25	25	0	25	25	0%	15,450
	Total Maintenance	222,233	254,545	0	254,545	30,228	33,941	3,713	14,913	15,067	154	12%	262,181
	TOTAL OPERATING EXPEND	868,022	900,772	(6,883)	907,656	124,863	137,539	12,675	55,341	55,928	587	14%	947,452
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	461,542	491,865	(6,883)	484,981	(97,375)	(118,592)	21,217	(28,400)	(37,430)	9,030		490,092
	OTHER FINANCING SOURCES (USES):												
42801	Transfer from Debt Svc Fund	5,416	2,909	(0)	2,909	0	0	0	0	0	0		969
69001	Transfers in (out)	(490,000)	(491,865)	6,883	(484,981)	0	0	0	0	0	0		(490,092)
	TOTAL OTHER FINANCING	(484,584)	(488,955)	6,883	(482,072)	0	0	0	0	0	0		(489,124)
	Surplus(Deficit) w/ Othr Fin Sources	(23,042)	2,909	(0)	2,909	(97,375)	(118,592)	21,217	(28,400)	(37,430)	9,030		969
37001	FUND BALANCE - BEGINNING	531,783	538,146	(29,405)	508,741	508,741	538,146	(29,405)	439,765	456,984	(17,219)		511,650
	FUND BALANCE - END	508,741	541,055	(29,405)	511,650	411,365	419,554	(8,188)	411,365	419,554	(8,188)		512,618

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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 PERIODS INDICATED**

Printed: 04/12/21

MODIFIED ACCRUAL BASIS

Debt Service Fund		2020	2021 ANNUAL			2021 YTD			Current Month				
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '22 Prelim Budget
	REVENUE:												
	Pitkin County Assessed Value	164,073,110	160,422,220		160,422,220								165,234,887
	Eagle County Assessed Value	238,078,640	239,525,790		239,525,790								246,711,564
	Total Assessed Value	402,151,750	399,948,010		399,948,010								411,946,450
	Mill Levy Rate	1.063	1.064		1.064								1.063
	Property Taxes Levied	427,487	425,545		425,545	0	0	0					437,899
44102	Pitkin County Property Taxes	168,347	170,689	0	170,689	0	0	0	0	0	0	0%	175,645
44202	Eagle County Property Taxes	251,960	254,855	0	254,855	8,249	5,097	3,152	8,249	5,097	3,152	3%	262,254
44402	Pitkin County Specific Ownership Tax	5,651	6,828	0	6,828	0	0	0	0	0	0	0%	7,026
44502	Eagle County Specific Ownership Tax	12,571	10,194	0	10,194	1,082	927	155	1,082	927	155	11%	10,490
44602	Interest Income	3,112	2,318	0	2,318	30	386	(356)	16	193	(177)	1%	2,209
	TOTAL REVENUE	441,642	444,884	0	444,884	9,361	6,410	2,951	9,347	6,217	3,130	2%	457,624
	EXPENDITURES:												
73002	Pitkin County Treasurer's Fees	8,450	8,534	0	8,534	0	0	0	0	0	0	0%	8,782
73202	Eagle County Treasurer's Fees	7,569	7,646	0	7,646	247	153	(95)	247	153	(95)	3%	7,868
72002	Paying Agent's Fees	200	250	0	250	0	0	0	0	0	0	0%	250
71102	2012 Bond Issue Principal (2022 Maturity)	400,000	410,000	0	410,000	0	0	0	0	0	0	0%	425,000
71502	2012 Bond Issue Interest (2022 Maturity)	37,050	25,050	0	25,050	0	0	0	0	0	0	0%	12,750
	Contingency		4,000	4,000	0			0			0	0%	4,000
	TOTAL EXPENDITURES	453,269	455,480	4,000	451,480	247	153	(95)	247	153	(95)	0%	458,650
	EXCESS REVENUE OVER (UNDER) EXP	(11,628)	(10,596)	4,000	(6,596)	9,113	6,257	2,856	9,100	6,064	3,036	-86%	(1,025)
	OTHER FINANCING SOURCES (USES):												
79002	Transfer of Net Specific Ownership Tax	(5,416)	(2,909)	0	(2,909)	0	0	0	0	0	0	0%	(969)
75702	Bond Defeasance/Redemption	0		0		0		0	0		0	0%	
	TOTAL OTHER FINANCING	(5,416)	(2,909)	0	(2,909)	0	0	0	0	0	0	0%	(969)
	Surplus(Deficit) w/ Othr Fin Sources	(17,044)	(13,505)	4,000	(9,505)	9,113	6,257	2,856	9,100	6,064	3,036		(1,994)
37002	FUND BALANCE - BEGINNING	28,543	18,980	(7,481)	11,499	11,499	18,980	(7,481)	11,513	19,173	(7,660)		1,994
	FUND BALANCE - END	11,499	5,475	(3,481)	1,994	20,612	25,237	(4,625)	20,612	25,237	(4,625)		0

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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 PERIODS INDICATED:**

Printed: 04/12/21

MODIFIED ACCRUAL BASIS

Capital Projects Fund		2020	2021 ANNUAL			2021 YTD			Current Month				
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Ended 2/28/21 Actual	Ended 2/28/21 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '22 Prelim Budget
	REVENUE:												
46004	Interest income	1,743	1,371	0	1,371	644	229	415	298	114	184	47%	2,361
46404	Miscellaneous Income & Sponsorships	1,767		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	39,114	60,000	0	60,000	0	0	0	0	0	0	0%	60,000
46924	Grant Proceeds - Artificial Turf Goal Mounts	0		0		0	0	0	0	0	0	N/A	
46504	Grant Proceeds	198,091		0		0	0	0	0	0	0	N/A	
42605	Grant Proceeds - Next50	0		0		0	0	0	0	0	0	N/A	
	TOTAL REVENUE	240,715	61,371	0	61,371	644	229	415	298	114	184	1%	62,361
	EXPENDITURES:												
	Recreational Facilities												
	Dog Park		55,000	0	55,000		0	0		0	0		
81204	Concrete		5,000	0	5,000		0	0		0	0	0%	
84504	Landscaping / Planting		10,000	0	10,000		0	0		0	0	0%	
81304	Electricity	0		0		0	0	0	0	0	0	N/A	
81004	Irrigation	0		0		0	0	0	0	0	0	N/A	
82004	Basketball, Baseball & Tennis Courts	4,296		0		0	0	0	0	0	0	N/A	
83504	Park Amenities	6,649	15,000	0	15,000	0	0	0	0	0	0	0%	
83604	Goalset - Soccer	0		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	0		0		0	0	0	0	0	0	N/A	
82504	Bike Park	341,070	123,000	0	123,000	0	0	0	0	0	0	0%	
	Concessions/Restrooms	12,126		(62,084)	62,084	62,084	0	(62,084)	53,833	0	(53,833)	N/A	
82604	Shade Structure	0		0		0	0	0	0	0	0	N/A	
83004	Picnic Areas	3,207	5,000	0	5,000	0	0	0	0	0	0	0%	
82614	Artificial Turf Goal Mounts	0		0		0	0	0	0	0	0	N/A	
84524	Top Dress Fields/Drill Seed	0	10,000	0	10,000	0	0	0	0	0	0	0%	
84514	Parking Lot - Asphalt Maint.	3,510	237,000	0	237,000	0	0	0	0	0	0	0%	
84534	Drainage	10,535		0		0	0	0	0	0	0	N/A	
84104	Storage Garage Renovation	253,210	10,000	(14,711)	24,711	24,711	10,000	(14,711)	24,342	9,500	(14,842)	247%	
88004	Updated Capital Replacement Reserve	0		0		0	0	0	0	0	0	N/A	499,813
	Contingency/Unallocated		52,000	52,000	0		0	0		0	0	0%	
	Recreation Facilities Subtotal	634,603	522,000	(24,795)	546,795	86,795	10,000	(76,795)	78,174	9,500	(68,674)	17%	499,813
	Common Areas/Infrastructure												
87804	Website & Digital Content	17,268		0		258	0	(258)	0	0	0	N/A	
87204	Irrigation System Upgrade Site Control/ IQ	0		0		0	0	0	0	0	0	N/A	
87404	Pond Improvements	0	50,000	0	50,000	2,245	2,500	255	0	0	0	4%	
88104	Equipment - New Truck	0		0		0	0	0	0	0	0	N/A	
87704	Equipment - Bobcat Lease	17,595	29,712	0	29,712	2,656	4,952	2,296	1,328	2,476	1,148	9%	29,712
87504	Park Maintenance Equipment	29,334	32,000	(920)	32,920	32,920	32,000	(920)	0	0	0	103%	
	Common Areas Subtotal	64,418	111,712	(920)	112,632	38,079	39,452	1,373	1,328	2,476	1,148	34%	29,712
	TOTAL EXPENDITURES	699,021	633,712	(25,715)	659,427	124,874	49,452	(75,422)	79,502	11,976	(67,526)	20%	529,525
	Excess Rev Over (Under) Exp	(458,306)	(572,341)	(25,715)	(598,056)	(124,230)	(49,224)	(75,007)	(79,204)	(11,862)	(67,342)		(467,164)
	OTHER FINANCING SOURCES (USES):												
46704	Transfer In From General Fund	490,000	491,865	(6,883)	484,981	0	0	0	0	0	0	0%	490,092
	TOTAL OTHER FINANCING	490,000	491,865	(6,883)	484,981	0	0	0	0	0	0	0%	490,092
	Surplus(Deficit) w/ Othr Fin Sources	31,694	(80,476)	(32,598)	(113,075)	(124,230)	(49,224)	(75,007)	(79,204)	(11,862)	(67,342)		22,928
37004	FUND BALANCE - BEGINNING	317,504	274,275	74,923	349,198	349,198	274,275	74,923	304,172	236,913	67,259		236,123
	FUND BALANCE - END	349,198	193,799	42,324	236,123	224,968	225,052	(84)	224,968	225,052	(84)		259,051

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