

CROWN MOUNTAIN PARK AND RECREATION DISTRICT

STATEMENT OF NET POSITION

May 31, 2021

PAGE 1-A

ASSETS						
		General Fund	Debt Service	Capital Fund	Fixed Assets & LT Debt	Total
Current Assets:						
10001	Alpine Bank - Checking @ .02%	296,423				296,423
10101	Petty Cash Account	(1,377)				(1,377)
10201	ColoTrust Account @ 2.07%	523,481				523,481
10301	ColoTrust Lottery @ 2.07%	1				1
10600	CSBT - PDPA Account	36,998				36,998
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	(286,780)	286,393	387		(0)
Total Cash in Bank		1,068,746	286,393	387	0	1,355,526
13101	Due from County Treasurer	0				0
13102	Due from County Treasurer		0			0
13401	Property Tax Receivable - Pitkin	153,170	54,910			208,080
13501	Property Tax Receivable - Eagle	220,368	79,000			299,368
13801	Petty Cash Receivable	99				99
13901	Accounts Receivable - Misc	332				332
14801	Accrued Interest Receivable	2,980				2,980
14001	Prepays	4,782				4,782
Total Current Assets		1,450,477	420,303	387	0	1,871,167
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	6,339,669
TOTAL ASSETS		1,450,477	420,303	387	6,339,669	8,210,836

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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May 31, 2021

PAGE 1-B

LIABILITIES & DEFERRED INFLOWS						
		<u>General Fund</u>	<u>Debt Serv Fund</u>	<u>Capital Fund</u>	<u>General Fixed Assets</u>	<u>Totals</u>
	Liabilities & Deferred Inflows:					
21001	Accounts Payable	59,352				59,352
22001	Federal Withholding	0				0
22101	FICA Withholding	0				0
22201	State Withholding	2,408				2,408
22301	ICMA Withholding	0				0
23001	Accrued Payroll	2,647				2,647
24001	Deferred Property Tax Rev - Pitkin	153,170	54,910			208,080
24101	Deferred Property Tax Rev - Eagle	220,368	79,000			299,368
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	437,945	133,910	0	837,088	1,408,943
	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	1,012,531	286,393	387	0	1,299,312
	Ending Net Position	1,012,531	286,393	387	5,502,582	6,801,893
	Total Liabilities & Deferred Inflows and Net Position	1,450,477	420,303	387	6,339,669	8,210,836

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**

Printed: 07/12/21

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 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)	Ended 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '22 Prelim Budget		
	REVENUES:												7%		
	Pitkin County Assessed Value	164,073,110	160,422,220		160,422,220						102%		164,376,792		
	Eagle County Assessed Value	238,078,640	239,525,790		239,525,790						111%		264,926,389		
	Total Assessed Value	402,151,750	399,948,010		399,948,010						7%		429,303,181		
	Mill Levy Rate - General	2.950	2.950		2.950								2.968		
	Mill Levy Rate - Debt	1.063	1.064		1.064								1.020		
	Total Mill Levy Rate	4.013	4.014		4.014								3.988		
	Property Taxes - General Fund	1,165,631	1,187,046	0	1,187,046	812,917	732,934	79,984	277,730	238,952	38,777	68%	1,274,172		
	Property Taxes - Debt Service Fund	420,307	425,545	0	425,545	291,423	262,816	28,607	99,563	85,662	13,901	68%	437,889		
	SO Taxes - General Fund	50,535	54,591	0	54,591	18,646	19,851	(1,205)	4,257	4,963	(705)	34%	58,830		
	SO Taxes - Debt Service Fund	18,222	17,022	0	17,022	6,684	6,190	494	1,526	1,547	(21)	39%	17,516		
	CTF Lottery Funds	48,130	49,419	0	49,419	12,953	12,355	598	0	0	0	26%	50,901		
	Park & Program Fees & Misc.	54,809	96,200	1,300	97,500	37,199	32,667	4,532	5,812	15,783	(9,972)	39%	100,425		
	Grants & Sponsorships	238,972	60,000	0	60,000	10,000	60,000	(50,000)	0	20,000	(20,000)	17%	60,000		
	Interest Income	15,314	9,070	0	9,070	3,759	3,779	(20)	807	756	51	41%	14,017		
	TOTAL REVENUES	2,011,920	1,898,892	1,300	1,900,192	1,193,580	1,130,591	62,989	389,695	367,664	22,031	63%	2,013,749		
		=	=	=	=	=	=	=	=	=	=		=		
	EXPENDITURES:														
	General and Administrative	558,941	563,227	(1,113)	564,341	253,478	249,738	(3,739)	53,932	47,837	(6,095)	45%	605,632		
	Programming & Activities	86,848	83,000	(5,000)	88,000	27,158	31,750	4,592	22,454	15,750	(6,704)	33%	90,640		
	Maintenance	222,233	254,545	0	254,545	99,526	101,858	2,331	29,593	29,188	(405)	39%	262,181		
	Capital	699,021	633,712	23,906	609,806	359,964	434,380	74,416	64,547	289,976	225,429	57%	529,525		
	Debt Service	453,269	455,480	4,000	451,480	23,580	22,517	(1,063)	16,311	15,782	(529)	5%	458,490		
	TOTAL EXPENDITURES	2,020,312	1,989,964	21,793	1,968,172	763,707	840,243	76,537	186,836	398,533	211,697	38%	1,946,469		
		=	=	=	=	=	=	=	=	=	=		=		
	EXCESS REVENUES OVER EXPEND	(8,392)	(91,073)	23,093	(67,980)	429,874	290,348	139,526	202,859	(30,869)	233,728		67,281		
	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	1,096,453	1,152,618	(56,165)		801,458		
	Combined Fund Balances - End	869,438	740,328	61,130	801,458	1,299,312	1,121,749	177,563	1,299,312	1,121,749	177,563		868,738		
		=	=	=	=	=	=	=	=	=	=		=		

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:**

Printed: 07/12/21

MODIFIED ACCRUAL BASIS

Account No.	General Fund	2020			2021 ANNUAL			2021 YTD			Current Month			Percent of Budget YTD	Cal Yr '22 Prelim Budget
		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)	Ended 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)				
	REVENUES:													7%	
	Pitkin County Assessed Value	164,073,110	160,422,220	0%	160,422,220							2%		164,376,792	
	Eagle County Assessed Value	238,078,640	239,525,790	0%	239,525,790							11%		264,926,389	
	Total Assessed Value	402,151,750	399,948,010	0%	399,948,010									429,303,181	
	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									1,274,172	
41101	Pitkin County Property Taxes	466,873	476,133	0	476,133	322,384	293,732	28,652	111,377	95,846	15,532	68%	487,870		
41201	Eagle County Property Taxes	698,757	710,913	0	710,913	490,533	439,202	51,331	166,352	143,107	23,246	69%	786,302		
41401	Pitkin County Specific Ownership Tax	15,671	19,045	0	19,045	5,708	6,925	(1,217)	1,245	1,731	(487)	30%	19,515		
41501	Eagle County Specific Ownership Tax	34,864	35,546	0	35,546	12,937	12,926	12	3,013	3,231	(219)	36%	39,315		
42001	Conservation Trust	48,130	49,419	0	49,419	12,953	12,355	598	0	0	0	26%	50,901		
42201	Interest Income	10,459	5,381	0	5,381	2,239	2,242	(3)	479	448	30	42%	8,929		
43401	Park & Pavillion Rentals	1,036	4,000	0	4,000	2,383	1,333	1,050	911	667	245	60%	4,120		
43411	Field Rentals	6,048	15,000	0	15,000	0	2,500	(2,500)	0	2,500	(2,500)	0%	15,450		
43431	Tennis Rentals	2,810	2,200	1,300	3,500	3,093	1,333	1,759	1,328	367	961	141%	3,605		
43501	Program Fees - Adult	137	500	0	500	40	167	(127)	40	83	(43)	8%	515		
43601	Program Fees - Youth	550	500	0	500	0	167	(167)	0	83	(83)	0%	515		
43701	Program Fees - Special Events	(150)	12,500	0	12,500	0	7,500	(7,500)	0	2,500	(2,500)	0%	12,875		
43801	Program Fees - Bike Park	25,032	55,000	0	55,000	31,603	17,500	14,103	3,453	7,500	(4,047)	57%	56,650		
43901	Merchandise - Bike Park		6,000	0	6,000	80	2,000	(1,920)	80	2,000	(1,920)	1%	6,180		
42601	Other Revenues	19,348	500	0	500	0	167	(167)	0	83	(83)	0%	515		
	TOTAL REVENUES	1,329,563	1,392,637	1,300	1,393,937	883,953	800,048	83,905	288,277	260,147	28,130	63%	1,493,257		

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED**

Printed: 07/12/21

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 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)	Ended 5/31/21 Actual	Ended 5/31/21 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	19,636	19,500	(136)	5,161	3,000	(2,161)	49%	41,375
51601	Advertising, Newsletter & PR	18,112	20,000	0	20,000	7,710	8,333	624	887	1,667	780	39%	20,600
51901	Audit	5,750	6,250	0	6,250	4,700	4,300	(400)	0	0	0	75%	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	(7,173)	19,046	19,046	11,873	(7,173)	0	0	0	160%	19,617
52801	Legal	7,144	13,000	0	13,000	2,795	5,417	2,622	105	1,083	978	21%	13,390
53001	Consulting	78,777	50,000	0	50,000	33,014	25,000	(8,014)	9,905	4,167	(5,738)	66%	51,500
52201	Management Staff	206,049	226,592	0	226,592	81,351	87,151	5,799	18,023	17,430	(593)	36%	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	1,205	4,000	2,795	28	2,500	2,472	30%	4,120
53401	Miscellaneous Other	3,686	3,000	0	3,000	1,968	1,250	(718)	249	250	1	66%	3,090
53601	Office Supplies & Expenses	12,185	12,500	0	12,500	3,387	5,208	1,821	71	1,042	971	27%	12,875
53501	Staff Uniforms	922	3,000	0	3,000	1,795	1,350	(445)	533	0	(533)	60%	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	(1,400)	2,000	1,592	250	(1,342)	1,022	50	(972)	265%	2,060
53801	Website	1,500	2,000	(2,200)	4,200	4,200	833	(3,367)	0	167	167	210%	4,326
52501	Health & Safety	1,601	5,000	0	5,000	1,877	2,500	623	0	900	900	38%	5,150
54201	Travel and Training	2,746	10,000	0	10,000	729	4,167	3,437	0	833	833	7%	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	4,433	4,500	67	1,729	900	(829)	38%	10,870
54601	Retirement Employer Portion	14,204	14,596	0	14,596	5,381	5,614	232	1,076	1,123	47	37%	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	20,286	16,952	(3,335)	4,057	3,390	(667)	50%	41,904
55201	Telephone & Internet	3,922	3,000	0	3,000	1,784	1,250	(534)	526	250	(276)	59%	3,090
55401	Treasurer's Fees - Pitkin County	23,434	23,807	0	23,807	16,120	14,687	(1,434)	5,569	4,792	(777)	68%	24,394
55601	Treasurer's Fees - Eagle County	20,992	21,327	0	21,327	14,717	13,176	(1,541)	4,991	4,293	(698)	69%	23,589
55801	Contingency		10,000	10,000	0		0	0		0	0	0%	10,000
	Total General and Administrative	558,941	563,227	(1,113)	564,341	253,478	249,738	(3,739)	53,932	47,837	(6,095)	45%	605,632
	Programming & Activities												
54001	Special Events	5,534	15,000	0	15,000	0	10,000	10,000	0	5,000	5,000	0%	15,450
54101	Programming	233	1,000	0	1,000	144	417	272	0	83	83	14%	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	(5,000)	15,000	10,978	3,333	(7,644)	9,574	1,667	(7,907)	110%	15,450
56201	Merchandise - Bike Park		4,000	0	4,000	260	1,333	1,073	0	667	667	7%	4,120
56301	Maintenance Staff - Bike Park	35,021	50,000	15,000	35,000	15,776	16,667	890	12,880	8,333	(4,546)	32%	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	(5,000)	88,000	27,158	31,750	4,592	22,454	15,750	(6,704)	33%	90,640

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED:**

Printed: 07/12/21

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 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)	Ended 5/31/21 Actual	Ended 5/31/21 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	24,527	20,000	(4,527)	5,812	5,000	(812)	41%	61,800
61201	Contract Maintenance-Lawn Contract	31,199	37,353	0	37,353	15,600	12,451	(3,148)	1,478	6,226	4,748	42%	38,474
61301	Contract Labor - Parks	1,130	2,000	0	2,000	575	1,334	759	0	333	333	29%	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	2,318	1,250	(1,068)	200	250	50	77%	3,090
61801	Electricity	2,479	10,000	0	10,000	1,748	4,167	2,419	225	833	609	17%	10,300
61901	Water	1,825	5,000	0	5,000	1,113	2,083	970	270	417	147	22%	5,150
61911	Reudi Augmentation Water Lease	0	492	0	492	0	205	205	0	41	41	0%	506
62001	Expendable Supplies	6,118	10,000	0	10,000	4,340	5,333	994	1,090	833	(257)	43%	10,300
62201	Field Maintenance	8,488	10,000	0	10,000	3,732	4,858	1,125	(222)	1,429	1,651	37%	10,300
62401	Chemical Application	8,307	15,000	0	15,000	9,466	4,286	(5,181)	9,466	2,143	(7,323)	63%	15,450
62501	Annual Fertilization Program	8,391	10,000	0	10,000	7,713	10,000	2,287	0	2,300	2,300	77%	10,300
62511	Tree Care	4,770	5,000	0	5,000	4,035	5,000	965	0	1,000	1,000	81%	5,150
62601	Gas & Oil	5,864	10,000	0	10,000	4,303	4,167	(137)	1,382	833	(548)	43%	10,300
62801	Irrigation Repairs	13,082	20,000	0	20,000	3,793	4,000	207	3,722	4,000	278	19%	20,600
63001	Landscape Maintenance	388	3,200	0	3,200	0	1,000	1,000	0	500	500	0%	3,296
63201	Machinery and Vehicle Repairs	8,517	10,000	0	10,000	2,766	4,167	1,400	804	833	29	28%	10,300
63401	Park Accessories	2,760	3,000	0	3,000	0	1,500	1,500	0	1,250	1,250	0%	3,090
63601	Repairs and Maintenance	805	3,000	0	3,000	(28)	1,200	1,228	0	300	300	-1%	3,090
63801	Tools & Accessories	3,171	12,000	0	12,000	7,850	4,000	(3,850)	1,197	0	(1,197)	65%	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	5,119	3,333	(1,785)	4,170	667	(3,503)	64%	8,240
64101	Soil Tack Application	5,793	2,500	0	2,500	0	2,500	2,500	0	0	0	0%	2,575
64201	Materials (Top Soil, Road Base, Sand)	15,815	15,000	0	15,000	557	5,025	4,468	0	0	0	4%	15,450
	Total Maintenance	222,233	254,545	0	254,545	99,526	101,858	2,331	29,593	29,188	(405)	39%	262,181
	TOTAL OPERATING EXPEND	868,022	900,772	(6,113)	906,886	380,163	383,346	3,184	105,978	92,775	(13,203)	42%	958,454
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	461,542	491,865	(4,813)	487,051	503,791	416,702	87,089	182,299	167,372	14,927		534,803
	OTHER FINANCING SOURCES (USES):												
42801	Transfer from Debt Svc Fund	5,416	2,909	(0)	2,909	0	0	0	0	0	0		1,128
69001	Transfers in (out)	(490,000)	(491,865)	4,813	(487,051)	0	0	0	0	0	0		(534,803)
	TOTAL OTHER FINANCING	(484,584)	(488,955)	4,813	(484,142)	0	0	0	0	0	0		(533,675)
	Surplus(Deficit) w/ Othr Fin Sources	(23,042)	2,909	(0)	2,909	503,791	416,702	87,089	182,299	167,372	14,927		1,128
37001	FUND BALANCE - BEGINNING	531,783	538,146	(29,405)	508,741	508,741	538,146	(29,405)	830,232	787,476	42,757		511,650
	FUND BALANCE - END	508,741	541,055	(29,405)	511,650	1,012,531	954,847	57,684	1,012,531	954,847	57,684		512,778

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**

Printed: 07/12/21

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 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)	Ended 5/31/21 Actual	Ended 5/31/21 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								164,376,792
	Eagle County Assessed Value	238,078,640	239,525,790		239,525,790								264,926,389
	Total Assessed Value	402,151,750	399,948,010		399,948,010								429,303,181
	Mill Levy Rate	1.063	1.064		1.064								1.020
	Property Taxes Levied	427,487	425,545		425,545	0	0	0					437,889
44102	Pitkin County Property Taxes	168,347	170,689	0	170,689	115,572	105,366	10,205	39,928	34,360	5,568	68%	167,664
44202	Eagle County Property Taxes	251,960	254,855	0	254,855	175,852	157,450	18,402	59,636	51,302	8,333	69%	270,225
44402	Pitkin County Specific Ownership Tax	5,651	6,828	0	6,828	2,046	2,483	(437)	446	621	(174)	30%	6,707
44502	Eagle County Specific Ownership Tax	12,571	10,194	0	10,194	4,638	3,707	931	1,080	927	153	45%	10,809
44602	Interest Income	3,112	2,318	0	2,318	367	966	(599)	206	193	13	16%	2,209
	TOTAL REVENUE	441,642	444,884	0	444,884	298,474	269,972	28,503	101,296	87,403	13,894	67%	457,614
	EXPENDITURES:												
73002	Pitkin County Treasurer's Fees	8,450	8,534	0	8,534	5,779	5,268	(511)	1,996	1,718	(279)	68%	8,383
73202	Eagle County Treasurer's Fees	7,569	7,646	0	7,646	5,276	4,723	(553)	1,789	1,539	(250)	69%	8,107
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	12,525	12,525	0	12,525	12,525	0	50%	12,750
	Contingency		4,000	4,000	0			0			0	0%	4,000
	TOTAL EXPENDITURES	453,269	455,480	4,000	451,480	23,580	22,517	(1,063)	16,311	15,782	(529)	5%	458,490
	EXCESS REVENUE OVER (UNDER) EXP	(11,628)	(10,596)	4,000	(6,596)	274,894	247,455	27,439	84,985	71,621	13,365	-2594%	(876)
	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%	(1,128)
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%	(1,128)
	Surplus(Deficit) w/ Othr Fin Sources	(17,044)	(13,505)	4,000	(9,505)	274,894	247,455	27,439	84,985	71,621	13,365		(2,004)
37002	FUND BALANCE - BEGINNING	28,543	18,980	(7,481)	11,499	11,499	18,980	(7,481)	201,408	194,814	6,594		1,994
	FUND BALANCE - END	11,499	5,475	(3,481)	1,994	286,393	266,435	19,959	286,393	266,435	19,959		(10)

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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: 07/12/21

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 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)	Ended 5/31/21 Actual	Ended 5/31/21 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '22 Prelim Budget
	REVENUE:												
46004	Interest income	1,743	1,371	0	1,371	1,153	571	582	122	114	7	84%	2,878
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	10,000	60,000	(50,000)	0	20,000	(20,000)	17%	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	11,153	60,571	(49,418)	122	20,114	(19,993)	18%	62,878
	EXPENDITURES:												
	Recreational Facilities												
82804	Dog Park		55,000	0	55,000	41,900	55,000	13,100	947	0	(947)		
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	50,000	73,000	15,352	33,000	17,648	11,302	25,000	13,698	12%	
Assets:8400	Concessions/Restrooms	12,126		(287,000)	287,000	174,513	0	(174,513)	7,088	0	(7,088)	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	5,000	5,000	0	2,000	2,000	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	237,000	0	0	237,000	237,000	0	237,000	237,000	0%	
84534	Drainage	10,535		0		0	0	0	0	0	0	N/A	
84104	Storage Garage Renovation	253,210	10,000	(18,965)	28,965	28,965	10,000	(18,965)	0	0	0	290%	
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	33,035	488,965	260,731	340,000	79,269	19,337	264,000	244,663	50%	499,813
	Common Areas/Infrastructure												
87804	Website & Digital Content	17,268		(258)	258	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	(7,951)	57,951	57,951	50,000	(7,951)	42,417	23,500	(18,917)	116%	
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	8,104	12,380	4,276	2,792	2,476	(316)	27%	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	(9,129)	120,841	99,233	94,380	(4,853)	45,210	25,976	(19,234)	89%	29,712
	TOTAL EXPENDITURES	699,021	633,712	23,906	609,806	359,964	434,380	74,416	64,547	289,976	225,429	57%	529,525
	Excess Rev Over (Under) Exp	(458,306)	(572,341)	23,906	(548,435)	(348,811)	(373,809)	24,998	(64,426)	(269,862)	205,436		(466,647)
	OTHER FINANCING SOURCES (USES):												
46704	Transfer In From General Fund	490,000	491,865	(4,813)	487,051	0	0	0	0	0	0	0%	534,803
	TOTAL OTHER FINANCING	490,000	491,865	(4,813)	487,051	0	0	0	0	0	0	0%	534,803
	Surplus(Deficit) w/ Othr Fin Sources	31,694	(80,476)	19,093	(61,384)	(348,811)	(373,809)	24,998	(64,426)	(269,862)	205,436		68,156
37004	FUND BALANCE - BEGINNING	317,504	274,275	74,923	349,198	349,198	274,275	74,923	64,812	170,328	(105,516)		287,814
	FUND BALANCE - END	349,198	193,799	94,015	287,814	387	(99,534)	99,921	387	(99,534)	99,921		355,970

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