

**CROWN MOUNTAIN PARK AND RECREATION DISTRICT**

**STATEMENT OF NET POSITION**

August 31, 2021

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<b>ASSETS</b>						
		<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Fund</u>	<u>Fixed Assets &amp; LT Debt</u>	<u>Total</u>
<b>Current Assets:</b>						
10001	Alpine Bank - Checking @ .02%	154,476				154,476
10101	Petty Cash Account	10,405				10,405
10201	ColoTrust Account @ 2.07%	816,592				816,592
10301	ColoTrust Lottery @ 2.07%	16,341				16,341
10600	CSBT - PDPA Account	40,570				40,570
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	(418,936)	413,487	5,449		0
	<b>Total Cash in Bank</b>	<b>1,119,449</b>	<b>413,487</b>	<b>5,449</b>	<b>0</b>	<b>1,538,384</b>
13101	Due from County Treasurer	0				0
13102	Due from County Treasurer		0			0
13401	Property Tax Receivable - Pitkin	12,808	4,591			17,399
13501	Property Tax Receivable - Eagle	9,308	3,337			12,645
13801	Petty Cash Receivable	385				385
13901	Accounts Receivable - Misc	1,066				1,066
14801	Accrued Interest Receivable	1,405				1,405
14001	Prepays	7,549				7,549
	<b>Total Current Assets</b>	<b>1,151,970</b>	<b>421,415</b>	<b>5,449</b>	<b>0</b>	<b>1,578,834</b>
<b>Fixed Assets:</b>						
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)
	<b>Total Property &amp; Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,339,669</b>	<b>6,339,669</b>
	<b>TOTAL ASSETS</b>	<b>1,151,970</b>	<b>421,415</b>	<b>5,449</b>	<b>6,339,669</b>	<b>7,918,503</b>

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**CROWN MOUNTAIN PARK AND RECREATION DISTRICT**  
**STATEMENT OF NET POSITION**  
August 31, 2021  
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<b>LIABILITIES &amp; DEFERRED INFLOWS</b>						
		<b>General Fund</b>	<b>Debt Serv Fund</b>	<b>Capital Fund</b>	<b>General Fixed Assets</b>	<b>Totals</b>
	<b>Liabilities &amp; Deferred Inflows:</b>					
21001	Accounts Payable	26,675				26,675
22001	Federal Withholding	0				0
22101	FICA Withholding	0				0
22201	State Withholding	3,169				3,169
22301	ICMA Withholding	0				0
23001	Accrued Payroll	2,647				2,647
24001	Deferred Property Tax Rev - Pitkin	12,808	4,591			17,399
24101	Deferred Property Tax Rev - Eagle	9,308	3,337			12,645
25009	Accrued Int on Bonds				2,088	2,088
27009	2012 Bonds Payable (Paid off in 2022)				835,000	835,000
	<b>Total Liabilities &amp; Deferred Inflows</b>	<b>54,607</b>	<b>7,928</b>	<b>0</b>	<b>837,088</b>	<b>899,623</b>
	<b>Net Position:</b>					
31008	Investment in Fixed Assets				6,339,669	6,339,669
33009	Net of Long Term Debt				(837,088)	(837,088)
	Fund Balance	1,097,363	413,487	5,449	0	1,516,298
	<b>Ending Net Position</b>	<b>1,097,363</b>	<b>413,487</b>	<b>5,449</b>	<b>5,502,582</b>	<b>7,018,880</b>
	<b>Total Liabilities &amp; Deferred Inflows and Net Position</b>	<b>1,151,970</b>	<b>421,415</b>	<b>5,449</b>	<b>6,339,669</b>	<b>7,918,503</b>

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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: 10/12/21

All Funds Combined Summary		2020	2021 ANNUAL			2021 YTD						
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 8/31/21 Actual	Ended 8/31/21 Budget	Variance Favorable (Unfavor)	Cal Yr '22 Prelim Budget	'21 Budget vs '20 Forecast	Percent	Budget Assumptions
	<b>REVENUES:</b>											
	Pitkin County Assessed Value	164,073,110	160,422,220		160,422,220				168,400,680	7,978,460	5%	
	Eagle County Assessed Value	238,078,640	239,525,790		239,525,790				268,990,110	29,464,320	12%	
	Total Assessed Value	402,151,750	399,948,010		399,948,010				437,390,790	37,442,780	9%	
	Mill Levy Rate - General	2.950	2.950		2.950				2.968	0.018	1%	
	Mill Levy Rate - Debt	1.063	1.064		1.064				1.001	-0.063	-6%	
	Total Mill Levy Rate	4.013	4.014		4.014				3.969	-0.045	-1%	
	Property Taxes - General Fund	1,165,631	1,187,046	0	1,187,046	1,164,305	1,147,569	16,737	1,298,176	111,130	9%	Based on Mill Levy
	Property Taxes - Debt Service Fund	420,307	425,545	0	425,545	417,393	411,459	5,934	437,828	12,283	3%	Based on Mill Levy
	SO Taxes - General Fund	50,535	54,591	0	54,591	33,465	34,739	(1,275)	59,911	5,320	10%	
	SO Taxes - Debt Service Fund	18,222	17,022	0	17,022	11,997	10,832	1,164	17,513	491	3%	
	CTF Lottery Funds	48,130	49,419	0	49,419	29,292	24,709	4,583	52,000	2,581	5%	
	Park & Program Fees & Misc.	54,809	96,200	12,550	108,750	91,434	85,283	6,151	134,815	26,065	24%	
	Grants & Sponsorships	238,972	60,000	34	60,034	50,034	60,000	(9,966)	70,000	9,966	17%	
	Interest Income	15,314	9,070	329	9,399	7,477	6,047	1,431	13,849	4,450	47%	Based on Prior Yr
	<b>TOTAL REVENUES</b>	<b>2,011,920</b>	<b>1,898,892</b>	<b>12,913</b>	<b>1,911,805</b>	<b>1,805,397</b>	<b>1,780,638</b>	<b>24,758</b>	<b>2,084,092</b>	<b>172,287</b>	<b>9%</b>	
		=	=	=	=	=	=	=	=	=	=	
	<b>EXPENDITURES:</b>											
	General and Administrative	558,941	563,227	7,163	556,064	363,928	388,968	25,040	610,595	54,531	10%	
	Programming & Activities	86,848	83,000	(48,000)	131,000	89,456	71,500	(17,956)	137,350	6,350	5%	
	Maintenance	222,233	254,545	(8,038)	262,583	181,122	192,913	11,791	294,951	32,368	12%	
	Capital	699,021	633,712	26,308	607,404	495,441	561,808	66,367	400,108	(207,296)	-34%	
	Debt Service	453,269	455,480	4,000	451,480	28,588	28,419	(170)	458,506	7,026	2%	
	<b>TOTAL EXPENDITURES</b>	<b>2,020,312</b>	<b>1,989,964</b>	<b>(18,567)</b>	<b>2,008,531</b>	<b>1,158,536</b>	<b>1,243,608</b>	<b>85,072</b>	<b>1,901,510</b>	<b>(107,021)</b>	<b>-5%</b>	
		=	=	=	=	=	=	=	=	=	=	
	<b>EXCESS REVENUES OVER EXPEND</b>	<b>(8,392)</b>	<b>(91,073)</b>	<b>(5,654)</b>	<b>(96,726)</b>	<b>646,861</b>	<b>537,030</b>	<b>109,831</b>	<b>182,582</b>	<b>279,308</b>	<b>-289%</b>	
	Other Financing Sources - Bond Proceeds											
	Other Financing Uses - Bond Cost of Issuance											
	<b>Combined Fund Balances - Beginning</b>	<b>877,830</b>	<b>831,401</b>	<b>38,037</b>	<b>869,438</b>	<b>869,438</b>	<b>831,401</b>	<b>38,037</b>	<b>772,712</b>	<b>(96,726)</b>	<b>-11%</b>	
	<b>Combined Fund Balances - End</b>	<b>869,438</b>	<b>740,328</b>	<b>32,383</b>	<b>772,712</b>	<b>1,516,298</b>	<b>1,368,431</b>	<b>147,868</b>	<b>955,294</b>	<b>182,582</b>	<b>24%</b>	
		=	=	=	=	=	=	=	=	=	=	

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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: 10/12/21

General Fund		2020	2021 ANNUAL			2021 YTD						
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 8/31/21 Actual	Ended 8/31/21 Budget	Variance Favorable (Unfavor)	Cal Yr '22 Prelim Budget	'21 Budget vs '20 Forecast	Percent	Budget Assumptions
	<b>REVENUES:</b>								9%			
	Pitkin County Assessed Value	164,073,110	160,422,220	0%	160,422,220				168,400,680	7,978,460	5%	
	Eagle County Assessed Value	238,078,640	239,525,790	0%	239,525,790				268,990,110	29,464,320	12%	
	Total Assessed Value	402,151,750	399,948,010	0%	399,948,010				437,390,790	37,442,780	9%	
	Mill Levy Rate	2.963	2.968		2.968				2.968	0.000	0%	
	2020 Temp Credit	-0.015								0.000	NA	
	Property Taxes Levied	1,185,543	1,187,046		1,187,046				1,298,176	111,130	9%	
41101	Pitkin County Property Taxes	466,873	476,133	0	476,133	462,746	460,045	2,701	499,813	23,680	5%	Based on Mill Levy
41201	Eagle County Property Taxes	698,757	710,913	0	710,913	701,559	687,524	14,036	798,363	87,450	12%	Based on Mill Levy
41401	Pitkin County Specific Ownership Tax	15,671	19,045	0	19,045	10,132	12,119	(1,987)	19,993	947	5%	4% of Prop Tax
41501	Eagle County Specific Ownership Tax	34,864	35,546	0	35,546	23,332	22,620	712	39,918	4,373	12%	4% of Prop Tax
42001	Conservation Trust	48,130	49,419	0	49,419	29,292	24,709	4,583	52,000	2,581	5%	Based on Prior Yr
42201	Interest Income	10,459	5,381	0	5,381	4,632	3,588	1,045	9,049	3,668	68%	1% interest
43401	Park & Pavillion Rentals	1,036	4,000	0	4,000	3,911	3,333	577	15,000	11,000	275%	Becky Estimate
43411	Field Rentals	6,048	15,000	0	15,000	13,742	10,000	3,742	22,000	7,000	47%	Becky Estimate
43431	Tennis Rentals	2,810	2,200	4,050	6,250	6,185	2,200	3,985	5,000	(1,250)	-20%	Becky Wants split out
43501	Program Fees - Adult	137	500	0	500	80	417	(337)	150	(350)	-70%	Becky Estimate
43601	Program Fees - Youth	550	500	0	500	0	417	(417)	150	(350)	-70%	Addt of Basalt Nat. Club
43701	Program Fees - Special Events	(150)	12,500	0	12,500	783	12,500	(11,717)	7,000	(5,500)	-44%	Becky Estimate
43801	Program Fees - Bike Park	25,032	55,000	7,000	62,000	61,086	50,000	11,086	63,000	1,000	2%	
	Private Lessons - Bike Park								12,000	12,000	NA	
43901	Merchandise - Bike Park		6,000	1,500	7,500	5,348	6,000	(652)	10,000	2,500	33%	
42601	Other Revenues	19,348	500	0	500	300	417	(117)	515	15	3%	Becky Estimate
	<b>TOTAL REVENUES</b>	<b>1,329,563</b>	<b>1,392,637</b>	<b>12,550</b>	<b>1,405,187</b>	<b>1,323,129</b>	<b>1,295,888</b>	<b>27,241</b>	<b>1,553,951</b>	<b>148,764</b>	<b>11%</b>	

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

Printed: 10/12/21

General Fund (Continued)		2020	2021 ANNUAL			2021 YTD						
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 8/31/21 Actual	Ended 8/31/21 Budget	Variance Favorable (Unfavor)	Cal Yr '22 Prelim Budget	'21 Budget vs '20 Forecast	Percent	Budget Assumptions
	<b>EXPENDITURES:</b>											
	<b>General and Administrative</b>											
51001	Accounting and Consulting	39,605	40,170	0	40,170	27,652	28,500	848	41,576	1,406	3%	Per MWLLC Estimate
51601	Advertising, Newsletter & PR	18,112	20,000	0	20,000	15,469	16,667	1,197	15,000	(5,000)	-25%	Per Becky
51901	Audit	5,750	6,250	0	6,250	6,250	6,250	0	6,438	188	3%	2020 Engagement
52401	Elections	22,938	0	0	0	0	0	0	25,000	25,000	NA	
52601	Insurance	11,527	11,873	(7,206)	19,079	19,079	11,873	(7,206)	19,617	538	3%	Based on 2018 plus 5%
52801	Legal	7,144	13,000	0	13,000	4,379	8,667	4,288	13,000	0	0%	Per Becky
53001	Consulting	78,777	50,000	0	50,000	43,326	37,500	(5,826)	65,000	15,000	30%	Grants, Mktng, Engineer
52201	Management Staff	206,049	226,592	11,592	215,000	132,179	148,156	15,977	221,450	6,450	3%	Management & Admin St
52301	Management Staff Incentives	16,788	10,000	0	10,000	0	0	0	10,300	300	3%	
53201	Memberships	4,463	4,000	0	4,000	2,568	4,000	1,432	3,000	(1,000)	-25%	Per Becky
53401	Miscellaneous Other	3,686	3,000	(121)	3,121	3,121	2,000	(1,121)	4,000	879	28%	Holiday Party, Meetings
53601	Office Supplies & Expenses	12,185	12,500	0	12,500	3,959	8,333	4,374	6,000	(6,500)	-52%	Supplies, Computer
53501	Staff Uniforms	922	3,000	0	3,000	2,523	2,250	(273)	5,000	2,000	67%	Per Becky
53901	Rec Software	4,902	5,000	0	5,000	0	0	0	5,000	0	0%	Per Becky - Annual Fee
53911	Credit Card Fees	425	600	(1,900)	2,500	2,389	400	(1,989)	2,000	(500)	-20%	For Rec software
53801	Website	1,500	2,000	(2,750)	4,750	4,500	1,333	(3,167)	6,000	1,250	26%	Per Becky
52501	Health & Safety	1,601	5,000	0	5,000	2,207	4,000	1,793	5,150	150	3%	AED update. First Aid
54201	Travel and Training	2,746	10,000	0	10,000	894	6,667	5,772	10,000	0	0%	Per Becky
54901	Recreation Benefit	2,793	2,700	0	2,700	0	0	0	2,850	150	6%	Ski Benefit for 3 emp
54401	Payroll Taxes	12,132	11,701	(2,356)	14,057	10,063	7,650	(2,413)	13,060	(997)	-7%	Medicare+SS on Season
54601	Retirement Employer Portion	14,204	14,596	696	13,900	8,893	9,543	650	14,287	387	3%	6.0% for 3 emp plus \$100
54801	Workers comp	2,844	12,429	(790)	13,219	5,751	12,429	6,678	12,931	(288)	-2%	3% rate increase
55001	Personnel Benefits - Health Insurance	39,500	40,684	0	40,684	21,660	27,122	5,462	41,904	1,221	3%	Based on 3 full times
55201	Telephone & Internet	3,922	3,000	0	3,000	2,815	2,000	(815)	3,090	90	3%	Based on Prior Yr
55401	Treasurer's Fees - Pitkin County	23,434	23,807	0	23,807	23,166	23,002	(163)	24,991	1,184	5%	5% of Prop Tax
55601	Treasurer's Fees - Eagle County	20,992	21,327	0	21,327	21,085	20,626	(459)	23,951	2,624	12%	3% of Prop Tax
55801	Contingency		10,000	10,000	0		0	0	10,000	10,000	NA	
	<b>Total General and Administrative</b>	<b>558,941</b>	<b>563,227</b>	<b>7,163</b>	<b>556,064</b>	<b>363,928</b>	<b>388,968</b>	<b>25,040</b>	<b>610,595</b>	<b>54,531</b>	<b>10%</b>	
	<b>Programming &amp; Activities</b>											
54001	Special Events - Bike Park	5,534	15,000	0	15,000	1,345	15,000	13,655	15,000	0	0%	Per Becky
54101	Programming - Sports	233	1,000	0	1,000	363	667	303	200	(800)	-80%	Per Becky
61101	Contract Service - Programming	500	3,000	3,000	0	0	2,500	2,500	2,000	2,000	NA	Programs, Umpps, Classes
56101	Programming - Bike Park	45,560	10,000	(18,000)	28,000	26,982	8,333	(18,649)	20,000	(8,000)	-29%	
56201	Merchandise - Bike Park		4,000	0	4,000	867	3,333	2,466	10,000	6,000	150%	
56301	Maintenance Staff - Bike Park	35,021	50,000	(15,000)	65,000	59,899	41,667	(18,232)	66,950	1,950	3%	Add Snsl Mtn Staff
	Programming Staff - Bike Park			(18,000)	18,000		0	0	15,000	(3,000)	-17%	
	Private Lesson Staff - Bike Park								8,200	8,200	NA	
	<b>Total Programming &amp; Activities</b>	<b>86,848</b>	<b>83,000</b>	<b>(48,000)</b>	<b>131,000</b>	<b>89,456</b>	<b>71,500</b>	<b>(17,956)</b>	<b>137,350</b>	<b>6,350</b>	<b>5%</b>	

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

Printed: 10/12/21

General Fund (Continued)		2020	2021 ANNUAL			2021 YTD						
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 8/31/21 Actual	Ended 8/31/21 Budget	Variance Favorable (Unfavor)	Cal Yr '22 Prelim Budget	'21 Budget vs '20 Forecast	Percent	Budget Assumptions
	<b>Maintenance:</b>											
61001	Parks Hourly Staff	72,041	60,000	0	60,000	43,718	40,000	(3,718)	61,800	1,800	3%	Hourly staff + Maint Staff
61201	Contract Maintenance-Lawn Contract	31,199	37,353	0	37,353	31,199	31,128	(71)	80,151	42,798	115%	New Lawn Care
61301	Contract Labor - Parks	1,130	2,000	(1,780)	3,780	3,780	2,000	(1,780)	2,000	(1,780)	-47%	Maintenance and Cleanin
61401	Contract Maintenance-Misc Contracts	0	0	0	0	0	0	0	8,000	8,000	NA	Cleaning of Bathrooms
61601	Building Repairs & Maintenance	3,206	3,000	0	3,000	2,505	2,000	(505)	4,000	1,000	33%	Per Becky
61801	Electricity	2,479	10,000	0	10,000	2,001	6,667	4,666	10,000	0	0%	Add Garage Structure
61901	Water	1,825	5,000	0	5,000	1,691	3,333	1,642	5,000	0	0%	Add Garage & Bathroom
61911	Reudi Augmentation Water Lease	0	492	0	492	0	328	328	500	8	2%	\$2 to \$ 4 AF
62001	Expendable Supplies	6,118	10,000	0	10,000	6,850	7,833	984	10,000	0	0%	Per Becky
62201	Field Maintenance	8,488	10,000	0	10,000	5,550	9,143	3,593	8,000	(2,000)	-20%	Sod & Clay Replacement
62401	Chemical Application	8,307	15,000	0	15,000	11,104	10,714	(390)	15,000	0	0%	Spring & Fall Spray-Doub
62501	Annual Fertilization Program	8,391	10,000	(5,152)	15,152	15,152	10,000	(5,152)	8,000	(7,152)	-47%	Spring & Fall Appl. - Doub
62511	Tree Care	4,770	5,000	0	5,000	4,035	5,000	965	5,000	0	0%	Mulch around trees, Spra
62601	Gas & Oil	5,864	10,000	0	10,000	5,296	6,667	1,371	10,000	0	0%	Based on Prior Yr
62801	Irrigation Repairs	13,082	20,000	0	20,000	17,390	16,000	(1,390)	20,000	0	0%	Per Becky
63001	Landscape Maintenance	388	3,200	0	3,200	669	2,500	1,831	3,000	(200)	-6%	Based on Prior Yr
63201	Machinery and Vehicle Repairs	8,517	10,000	0	10,000	4,758	6,667	1,909	7,000	(3,000)	-30%	Per Becky
63401	Park Accessories	2,760	3,000	0	3,000	0	3,000	3,000	3,000	0	0%	Based on Normal Yr
63601	Repairs and Maintenance	805	3,000	0	3,000	(28)	2,100	2,128	3,000	0	0%	Per Becky
63801	Tools & Accessories	3,171	12,000	0	12,000	9,165	10,000	835	5,000	(7,000)	-58%	Tools for New Building
63901	Playground Fill	0	0	0	0	0	0	0	0	0	NA	Per Becky Every 2 years
64001	Trash Removal & San-o-lets	18,086	8,000	(1,106)	9,106	9,106	5,333	(3,773)	9,000	(106)	-1%	trash & recycle
64101	Soil Tack Application	5,793	2,500	0	2,500	2,028	2,500	472	2,500	0	0%	Per Becky
64201	Materials (Top Soil, Road Base, Sand)	15,815	15,000	0	15,000	5,152	10,000	4,848	15,000	0	0%	Improve Roads
	<b>Total Maintenance</b>	<b>222,233</b>	<b>254,545</b>	<b>(8,038)</b>	<b>262,583</b>	<b>181,122</b>	<b>192,913</b>	<b>11,791</b>	<b>294,951</b>	<b>32,368</b>	<b>12%</b>	
	<b>TOTAL OPERATING EXPEND</b>	<b>868,022</b>	<b>900,772</b>	<b>(48,875)</b>	<b>949,647</b>	<b>634,507</b>	<b>653,382</b>	<b>18,875</b>	<b>1,042,896</b>	<b>93,249</b>	<b>10%</b>	
	<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>461,542</b>	<b>491,865</b>	<b>(36,325)</b>	<b>455,540</b>	<b>688,622</b>	<b>642,506</b>	<b>46,116</b>	<b>511,055</b>	<b>55,515</b>	<b>12%</b>	
	<b>OTHER FINANCING SOURCES (USES):</b>											
42801	Transfer from Debt Svc Fund	5,416	2,909	(0)	2,909	0	0	0	1,109	(1,800)	-62%	From D/S Fund
69001	Transfers in (out)	(490,000)	(491,865)	36,325	(455,540)	(100,000)	0	(100,000)	(511,055)	(55,515)	12%	For Repl Reserve
	<b>TOTAL OTHER FINANCING</b>	<b>(484,584)</b>	<b>(488,955)</b>	<b>36,324</b>	<b>(452,631)</b>	<b>(100,000)</b>	<b>0</b>	<b>(100,000)</b>	<b>(509,946)</b>	<b>(57,315)</b>	<b>13%</b>	
	<b>Surplus(Deficit) w/ Othr Fin Sources</b>	<b>(23,042)</b>	<b>2,909</b>	<b>(0)</b>	<b>2,909</b>	<b>588,622</b>	<b>642,506</b>	<b>(53,884)</b>	<b>1,109</b>	<b>(1,800)</b>	<b>-62%</b>	
37001	FUND BALANCE - BEGINNING	531,783	538,146	(29,405)	508,741	508,741	538,146	(29,405)	511,650	2,909	1%	
	<b>FUND BALANCE - END</b>	<b>508,741</b>	<b>541,055</b>	<b>(29,405)</b>	<b>511,650</b>	<b>1,097,363</b>	<b>1,180,652</b>	<b>(83,289)</b>	<b>512,759</b>	<b>1,109</b>	<b>0%</b>	

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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: 10/12/21

Debt Service Fund		2020	2021 ANNUAL			2021 YTD			Cal Yr '22	'21 Budget vs		
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 8/31/21 Actual	Ended 8/31/21 Budget	Variance Favorable (Unfavor)	Cal Yr '22 Prelim Budget	'20 Forecast	Percent	Budget Assumptions
	<b>REVENUE:</b>											
	Pitkin County Assessed Value	164,073,110	160,422,220		160,422,220				168,400,680	7,978,460	5%	
	Eagle County Assessed Value	238,078,640	239,525,790		239,525,790				268,990,110	29,464,320	12%	
	Total Assessed Value	402,151,750	399,948,010		399,948,010				437,390,790	37,442,780	9%	
	Mill Levy Rate	1.063	1.064		1.064				1.001	(0.063)	-6%	Amt to cover D/S
	Property Taxes Levied	427,487	425,545		425,545	0	0	0	437,828	12,283	3%	
44102	Pitkin County Property Taxes	168,347	170,689	0	170,689	165,890	164,988	902	168,569	(2,120)	-1%	Based on Mill Levy
44202	Eagle County Property Taxes	251,960	254,855	0	254,855	251,502	246,471	5,032	269,259	14,404	6%	Based on Mill Levy
44402	Pitkin County Specific Ownership Tax	5,651	6,828	0	6,828	3,632	4,345	(713)	6,743	(85)	-1%	4% of Prop Tax
44502	Eagle County Specific Ownership Tax	12,571	10,194	0	10,194	8,364	6,487	1,877	10,770	576	6%	4% of Prop Tax
44602	Interest Income	3,112	2,318	0	2,318	1,187	1,545	(358)	2,209	(108)	-5%	.5% int-taxes, 1% int-F B
	<b>TOTAL REVENUE</b>	<b>441,642</b>	<b>444,884</b>	<b>0</b>	<b>444,884</b>	<b>430,576</b>	<b>423,836</b>	<b>6,740</b>	<b>457,550</b>	<b>12,666</b>	<b>3%</b>	
	<b>EXPENDITURES:</b>											
73002	Pitkin County Treasurer's Fees	8,450	8,534	0	8,534	8,305	8,249	(55)	8,428	(106)	-1%	5% of Prop Tax
73202	Eagle County Treasurer's Fees	7,569	7,646	0	7,646	7,559	7,394	(165)	8,078	432	6%	3% of Prop Tax
72002	Paying Agent's Fees	200	250	0	250	200	250	50	250	0	0%	
71102	2012 Bond Issue Principal (2022 Maturity)	400,000	410,000	0	410,000	0	0	0	425,000	15,000	4%	Per D/S Schedule
71502	2012 Bond Issue Interest (2022 Maturity)	37,050	25,050	0	25,050	12,525	12,525	0	12,750	(12,300)	-49%	Per D/S Schedule
	Contingency		4,000	4,000	0			0	4,000	4,000	NA	
	<b>TOTAL EXPENDITURES</b>	<b>453,269</b>	<b>455,480</b>	<b>4,000</b>	<b>451,480</b>	<b>28,588</b>	<b>28,419</b>	<b>(170)</b>	<b>458,506</b>	<b>7,026</b>	<b>2%</b>	
	<b>EXCESS REVENUE OVER (UNDER) EXP</b>	<b>(11,628)</b>	<b>(10,596)</b>	<b>4,000</b>	<b>(6,596)</b>	<b>401,988</b>	<b>395,418</b>	<b>6,570</b>	<b>(956)</b>	<b>5,640</b>	<b>-86%</b>	
	<b>OTHER FINANCING SOURCES (USES):</b>											
79002	Transfer of Net Specific Ownership Tax	(5,416)	(2,909)	0	(2,909)	0	0	0	(1,109)	1,800	-62%	SO Tax Less Treas Fees
75702	Bond Defeasance/Redemption	0		0		0		0		0	NA	
	<b>TOTAL OTHER FINANCING</b>	<b>(5,416)</b>	<b>(2,909)</b>	<b>0</b>	<b>(2,909)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,109)</b>	<b>1,800</b>	<b>-62%</b>	
	<b>Surplus(Deficit) w/ Othr Fin Sources</b>	<b>(17,044)</b>	<b>(13,505)</b>	<b>4,000</b>	<b>(9,505)</b>	<b>401,988</b>	<b>395,418</b>	<b>6,570</b>	<b>(2,065)</b>	<b>7,440</b>	<b>-78%</b>	
37002	<b>FUND BALANCE - BEGINNING</b>	<b>28,543</b>	<b>18,980</b>	<b>(7,481)</b>	<b>11,499</b>	<b>11,499</b>	<b>18,980</b>	<b>(7,481)</b>	<b>1,994</b>	<b>(9,505)</b>	<b>-83%</b>	
	<b>FUND BALANCE - END</b>	<b>11,499</b>	<b>5,475</b>	<b>(3,481)</b>	<b>1,994</b>	<b>413,487</b>	<b>414,398</b>	<b>(911)</b>	<b>(71)</b>	<b>(2,065)</b>	<b>-104%</b>	

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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: 10/12/21

Capital Projects Fund		2020	2021 ANNUAL			2021 YTD						
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 8/31/21 Actual	Ended 8/31/21 Budget	Variance Favorable (Unfavor)	Cal Yr '22 Prelim Budget	'21 Budget vs '20 Forecast	Percent	Budget Assumptions
	<b>REVENUE:</b>											
46004	Interest income	1,743	1,371	329	1,700	1,658	914	744	2,591	891	52%	5% interest
46404	Miscellaneous Income & Sponsorships	1,767		34	34	34	0	34		(34)	-100%	
46604	SouthPark Grant Proceeds	0		0		0	0	0		0	NA	
46904	Bike Park Sponsorships	39,114	60,000	0	60,000	50,000	60,000	(10,000)	70,000	10,000	17%	
46924	Grant Proceeds - Artificial Turf Goal Mounts	0		0		0	0	0		0	NA	
46504	Grant Proceeds	198,091		0		0	0	0		0	NA	Bike Park
42605	Grant Proceeds - Next50	0		0		0	0	0		0	NA	
	<b>TOTAL REVENUE</b>	<b>240,715</b>	<b>61,371</b>	<b>363</b>	<b>61,734</b>	<b>51,692</b>	<b>60,914</b>	<b>(9,222)</b>	<b>72,591</b>	<b>10,857</b>	<b>18%</b>	
	<b>EXPENDITURES:</b>											
	<b>Recreational Facilities</b>											
82804	Dog Park		55,000	0	55,000	42,218	55,000	12,782		(55,000)	-100%	
81204	Concrete		5,000	5,000	0		5,000	5,000	5,000	5,000	NA	Paths; Parking Lot
84504	Landscaping / Planting		10,000	10,000	0		0	0	5,000	5,000	NA	Trees & Tree Rings
81304	Electricity	0		0		0	0	0		0	NA	
81004	Irrigation	0		0		0	0	0	50,000	50,000	NA	Irrigation in Native
82004	Basketball, Baseball & Tennis Courts	4,296		0		0	0	0	0	0	NA	
83504	Park Amenities	6,649	15,000	0	15,000	0	15,000	15,000	25,000	10,000	67%	Garbage Cans, Picnic Tables, Grills
83604	Goalset - Soccer	0		0		0	0	0		0	NA	
	SouthPark Grant Expenses			0			0	0		0	NA	
82624	GOCO Grant Expenditures			0			0	0		0	NA	
82634	Next50 Grant Expenditures	0		0		0	0	0		0	NA	
82504	Bike Park	341,070	123,000	50,000	73,000	18,343	123,000	104,657	63,000	(10,000)	-14%	Start Deck, Painting, Seal
	Concessions/Restrooms	12,126		(287,000)	287,000	286,987	0	(286,987)	35,000	(252,000)	-88%	Deck & Rail 3rd Containe
82604	Shade Structure	0		0		0	0	0		0	NA	
83004	Picnic Areas	3,207	5,000	0	5,000	0	5,000	5,000		(5,000)	-100%	
82614	Artificial Turf Goal Mounts	0		0		0	0	0		0	NA	
84524	Top Dress Fields/Drill Seed	0	10,000	0	10,000	0	10,000	10,000		(10,000)	-100%	
84514	Parking Lot - Asphalt Maint.	3,510	237,000	237,000	0	0	237,000	237,000	87,000	87,000	NA	Parking Lot, Crack Seal
84534	Drainage	10,535		0		0	0	0		0	NA	
84104	Storage Garage Renovation	253,210	10,000	(25,825)	35,825	35,825	10,000	(25,825)	15,000	(20,825)		Connect Sewer, Natural C
88004	Updated Capital Replacement Reserve	0		0		0	0	0		0	NA	
	Contingency/Unallocated		52,000	52,000	0		0	0	30,000	30,000	NA	
	<b>Recreation Facilities Subtotal</b>	<b>634,603</b>	<b>522,000</b>	<b>41,175</b>	<b>480,825</b>	<b>383,372</b>	<b>460,000</b>	<b>76,628</b>	<b>315,000</b>	<b>(165,825)</b>	<b>-34%</b>	
	<b>Common Areas/Infrastructure</b>											
87804	Website & Digital Content	17,268		(408)	408	408	0	(408)		(408)	-100%	
87204	Irrigation System Upgrade Site Control/ IQ	0		0		0	0	0		0	NA	
87404	Pond Improvements	0	50,000	(11,036)	61,036	61,036	50,000	(11,036)	15,000	(46,036)	-75%	Shade Shelter at Pond
88104	Equipment - New Truck	0		0		0	0	0		0	NA	
87704	Equipment - Bobcat Lease	17,595	29,712	0	29,712	15,202	19,808	4,607	42,108	12,396	42%	
87504	Park Maintenance Equipment	29,334	32,000	(3,423)	35,423	35,423	32,000	(3,423)	28,000	(7,423)	-21%	Dirr Screener, Baseball Rake
	<b>Common Areas Subtotal</b>	<b>64,418</b>	<b>111,712</b>	<b>(14,867)</b>	<b>126,579</b>	<b>112,068</b>	<b>101,808</b>	<b>(10,260)</b>	<b>85,108</b>	<b>(41,471)</b>	<b>-33%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>699,021</b>	<b>633,712</b>	<b>26,308</b>	<b>607,404</b>	<b>495,441</b>	<b>561,808</b>	<b>66,367</b>	<b>400,108</b>	<b>(207,296)</b>	<b>-34%</b>	
	<b>Excess Rev Over (Under) Exp</b>	<b>(458,306)</b>	<b>(572,341)</b>	<b>26,671</b>	<b>(545,670)</b>	<b>(443,749)</b>	<b>(500,894)</b>	<b>57,145</b>	<b>(327,517)</b>	<b>218,153</b>	<b>-40%</b>	
	<b>OTHER FINANCING SOURCES (USES):</b>											
46704	Transfer In From General Fund	490,000	491,865	(36,325)	455,540	100,000	0	100,000	511,055	55,515	12%	Gen Fund transfer in
	<b>TOTAL OTHER FINANCING</b>	<b>490,000</b>	<b>491,865</b>	<b>(36,325)</b>	<b>455,540</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>511,055</b>	<b>55,515</b>	<b>12%</b>	
	<b>Surplus(Deficit) w/ Othr Fin Sources</b>	<b>31,694</b>	<b>(80,476)</b>	<b>(9,654)</b>	<b>(90,130)</b>	<b>(343,749)</b>	<b>(500,894)</b>	<b>157,145</b>	<b>183,538</b>	<b>273,668</b>	<b>-304%</b>	
37004	FUND BALANCE - BEGINNING	317,504	274,275	74,923	349,198	349,198	274,275	74,923	259,068	(90,130)	-26%	
	<b>FUND BALANCE - END</b>	<b>349,198</b>	<b>193,799</b>	<b>65,269</b>	<b>259,068</b>	<b>5,449</b>	<b>(226,619)</b>	<b>232,068</b>	<b>442,606</b>	<b>183,538</b>	<b>71%</b>	

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