

CROWN MOUNTAIN PARK AND RECREATION DISTRICT
STATEMENT OF NET POSITION
November 30, 2021
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ASSETS					
	General Fund	Debt Service	Capital Fund	Fixed Assets & LT Debt	Total
Current Assets:					
10001	Alpine Bank - Checking @ .02%	38,035			38,035
10101	Petty Cash Account	4,427			4,427
10201	ColoTrust Account @ 2.07%	297,390			297,390
10301	ColoTrust Lottery @ 2.07%	0			0
10600	CSBT - PDPA Account	41,628			41,628
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	(28,556)	3,423	25,133	(0)
	Total Cash in Bank	852,925	3,423	25,133	0
					881,480
13101	Due from County Treasurer	0			0
13102	Due from County Treasurer		0		0
13401	Property Tax Receivable - Pitkin	1,534	550		2,084
13501	Property Tax Receivable - Eagle	788	283		1,071
13801	Petty Cash Receivable	(349)			(349)
13901	Accounts Receivable - Misc	2,620			2,620
14801	Accrued Interest Receivable	1,474			1,474
14001	Prepays	15,320			15,320
	Total Current Assets	874,313	4,256	25,133	0
					903,702
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	874,313	4,256	25,133	6,339,669
					7,243,371

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

CROWN MOUNTAIN PARK AND RECREATION DISTRICT

STATEMENT OF NET POSITION

November 30, 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	72,359				72,359
22001	Federal Withholding	324				324
22101	FICA Withholding	0				0
22201	State Withholding	6,848				6,848
22301	ICMA Withholding	0				0
23001	Accrued Payroll	2,647				2,647
24001	Deferred Property Tax Rev - Pitkin	1,534	550			2,084
24101	Deferred Property Tax Rev - Eagle	788	283			1,071
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	84,501	833	0	837,088	922,421
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	789,813	3,423	25,133	0	818,369
	Ending Net Position	789,813	3,423	25,133	5,502,582	6,320,950
	Total Liabilities & Deferred Inflows and Net Position	874,313	4,256	25,133	6,339,669	7,243,371

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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: 01/07/22

MODIFIED ACCRUAL BASIS

All Funds Combined Summary		2020		2021 ANNUAL			2021 YTD			Current Month			Percent of Budget YTD	Cal Yr '22 Adopted Budget
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	2021 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)		
	REVENUES:													9%
	Pitkin County Assessed Value	164,073,110	160,422,220	160,422,220		160,422,220								105%
	Eagle County Assessed Value	238,078,640	239,525,790	239,525,790		239,525,790								112%
	Total Assessed Value	402,151,750	399,948,010	399,948,010		399,948,010								9%
	Mill Levy Rate - General	2.950	2.968	2.968		2.968								
	Mill Levy Rate - Debt	1.063	1.064	1.064		1.064								
	Total Mill Levy Rate	4.013	4.032	4.032		4.032								
	Property Taxes - General Fund	1,165,631	1,187,046	1,187,046	0	1,187,046	1,183,447	1,182,586	860	5,453	2,849	2,604	100%	1,297,437
	Property Taxes - Debt Service Fund	420,307	425,545	425,545	0	425,545	424,254	424,012	242	1,955	1,021	934	100%	437,579
	SO Taxes - General Fund	50,535	54,591	54,591	0	54,591	48,227	49,628	(1,401)	4,288	4,963	(675)	88%	59,887
	SO Taxes - Debt Service Fund	18,222	17,022	17,022	2,306	19,328	17,289	15,475	1,814	1,537	1,547	(10)	102%	17,503
	CTF Lottery Funds	48,130	49,419	49,419	0	49,419	41,926	37,064	4,862	0	0	0	85%	52,000
	Park & Program Fees & Misc.	54,809	96,200	166,749	(9,572)	157,177	120,521	96,200	24,322	9,925	0	9,925	125%	234,815
	Grants & Sponsorships	238,972	60,000	155,034	0	155,034	70,284	60,000	10,284	0	0	0	117%	70,000
	Interest Income	15,314	9,070	9,699	919	10,618	9,941	8,314	1,627	1,108	756	352	110%	13,028
	TOTAL REVENUES	2,011,920	1,898,892	2,065,104	(6,348)	2,058,756	1,915,889	1,873,279	42,610	24,265	11,136	13,129	101%	2,182,249
		=	=	=	=	=	=	=	=	=	=	=		=
	EXPENDITURES:													
	General and Administrative	558,941	563,227	569,540	(20,775)	590,314	476,068	503,808	27,740	61,183	33,793	(27,389)	85%	721,095
	Programming & Activities	86,848	83,000	168,000	(5,841)	173,841	137,968	82,917	(55,051)	20,276	83	(20,193)	166%	245,400
	Maintenance	222,233	254,545	270,398	(7,331)	277,729	230,181	245,671	15,490	8,219	9,674	1,455	90%	268,000
	Capital	699,021	633,712	786,117	26,092	760,025	671,328	579,236	(92,092)	82,759	2,476	(80,283)	106%	378,108
	Debt Service	453,269	455,480	451,480	0	451,480	451,414	451,421	7	422,614	422,564	(51)	99%	458,490
	TOTAL EXPENDITURES	2,020,312	1,989,964	2,245,535	(7,854)	2,253,389	1,966,958	1,863,053	(103,905)	595,051	468,591	(126,461)	99%	2,071,093
		=	=	=	=	=	=	=	=	=	=	=		=
	EXCESS REVENUES OVER EXPEND	(8,392)	(91,073)	(180,431)	(14,202)	(194,633)	(51,069)	10,227	(61,296)	(570,787)	(457,454)	(113,332)		111,156
	Other Financing Sources - Bond Proceeds													
	Other Financing Uses - Bond Cost of Issuance													
	Combined Fund Balances - Beginning	877,830	831,401	911,347	(41,909)	869,438	869,438	831,401	38,037	1,389,155	1,299,082	90,074		688,806
	Combined Fund Balances - End	869,438	740,328	730,916	(56,111)	674,804	818,369	841,627	(23,259)	818,369	841,627	(23,259)		799,962
		=	=	=	=	=	=	=	=	=	=	=		=

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 Prelim Actual	Cal Yr '21 Adopted Budget	2021 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '22 Adopted Budget
	REVENUES:													9%
	Pitkin County Assessed Value	164,073,110	160,422,220	160,422,220	0%	160,422,220								167,964,260
	Eagle County Assessed Value	238,078,640	239,525,790	239,525,790	0%	239,525,790								269,177,620
	Total Assessed Value	402,151,750	399,948,010	399,948,010	0%	399,948,010								437,141,880
	Mill Levy Rate	2.963	2.968	2.968		2.968								2.968
	2020 Temp Credit	-0.015												
	Property Taxes Levied	1,185,543	1,187,046	1,187,046		1,187,046								1,297,437
41101	Pitkin County Property Taxes	466,873	476,133	476,133	0	476,133	474,020	474,091	(71)	3,493	1,143	2,350	100%	498,518
41201	Eagle County Property Taxes	698,757	710,913	710,913	0	710,913	709,427	708,495	932	1,960	1,706	254	100%	798,919
41401	Pitkin County Specific Ownership Tax	15,671	19,045	19,045	0	19,045	14,957	17,314	(2,356)	1,210	1,731	(521)	79%	19,941
41501	Eagle County Specific Ownership Tax	34,864	35,546	35,546	0	35,546	33,270	32,314	956	3,078	3,231	(154)	94%	39,946
42001	Conservation Trust	48,130	49,419	49,419	0	49,419	41,926	37,064	4,862	0	0	0	85%	52,000
42201	Interest Income	10,459	5,381	5,381	919	6,300	6,168	4,933	1,235	505	448	56	115%	9,045
43401	Park & Pavillion Rentals	1,036	4,000	4,356	200	4,556	4,711	4,000	711	155	0	155	118%	15,000
43411	Field Rentals	6,048	15,000	15,000	0	15,000	21,874	15,000	6,874	7,492	0	7,492	146%	22,000
43431	Tennis Rentals	2,810	2,200	6,500	68	6,568	6,725	2,200	4,525	158	0	158	306%	5,000
43501	Program Fees - Adult	137	500	500	0	500	80	500	(420)	0	0	0	16%	150
43601	Program Fees - Youth	550	500	500	0	500	0	500	(500)	0	0	0	0%	150
43701	Program Fees - Special Events	(150)	12,500	12,500	(11,717)	783	783	12,500	(11,717)	0	0	0	6%	7,000
43801	Program Fees - Bike Park	25,032	55,000	74,393	1,497	75,890	77,481	55,000	22,481	1,591	0	1,591	141%	63,000
	Private Lessons - Bike Park													12,000
43901	Merchandise - Bike Park		6,000	7,500	380	7,880	8,409	6,000	2,409	529	0	529	140%	10,000
43711	Program Fees - Ice Rink			3,000	0	3,000								10,000
43721	Reimbursement - Ice Rink			42,000	0	42,000								90,000
42601	Other Revenues	19,348	500	500	0	500	459	500	(41)	0	0	0	92%	515
	TOTAL REVENUES	1,329,563	1,392,637	1,463,186	(8,653)	1,454,532	1,400,289	1,370,411	29,878	20,170	8,260	11,910	101%	1,653,184

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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: 01/07/22

MODIFIED ACCRUAL BASIS

General Fund (Continued)		2020		2021 ANNUAL			2021 YTD			Current Month			Percent of Budget YTD	Cal Yr '22 Adopted Budget
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	2021 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)		
	EXPENDITURES:													
	General and Administrative													
51001	Accounting and Consulting	39,605	40,170	40,170	(15,830)	56,000	53,040	37,170	(15,870)	25,388	3,000	(22,388)	132%	58,800
51601	Advertising, Newsletter & PR	18,112	20,000	20,000	0	20,000	16,346	20,000	3,654	500	0	(500)	82%	15,000
51901	Audit	5,750	6,250	6,250	0	6,250	6,250	6,250	0	0	0	0	100%	6,438
52401	Elections	22,938	0	0	0	0	0	0	0	0	0	0	N/A	50,000
52601	Insurance	11,527	11,873	19,079	(110)	19,189	19,189	11,873	(7,316)	110	0	(110)	162%	20,987
52801	Legal	7,144	13,000	13,000	0	13,000	6,551	11,917	5,366	483	1,083	600	50%	13,000
53001	Consulting	78,777	50,000	50,000	0	50,000	50,000	50,000	0	2,337	4,167	1,830	100%	65,000
52201	Management Staff	206,049	226,592	226,592	0	226,592	183,231	200,447	17,216	17,117	17,430	313	81%	286,200
52301	Management Staff Incentives	16,788	10,000	10,000	0	10,000	0	0	0	0	0	0	0%	1,000
53201	Memberships	4,463	4,000	4,000	0	4,000	3,072	4,000	928	292	0	(292)	77%	3,000
53401	Miscellaneous Other	3,686	3,000	3,121	(647)	3,768	3,641	2,750	(891)	(127)	250	377	121%	5,000
53601	Office Supplies & Expenses	12,185	12,500	12,500	0	12,500	4,258	11,458	7,200	105	1,042	937	34%	6,000
53501	Staff Uniforms	922	3,000	3,000	0	3,000	2,523	3,000	477	0	0	0	84%	5,000
53901	Rec Software	4,902	5,000	5,000	0	5,000	0	5,000	5,000	0	0	0	0%	5,000
53911	Credit Card Fees	425	600	3,000	0	3,000	2,661	550	(2,111)	0	50	50	444%	2,000
53801	Website	1,500	2,000	4,750	(2,525)	7,275	7,275	1,833	(5,442)	1,500	167	(1,333)	364%	6,000
52501	Health & Safety	1,601	5,000	5,000	0	5,000	3,516	5,000	1,484	0	0	0	70%	5,150
54201	Travel and Training	2,746	10,000	10,000	0	10,000	2,784	9,167	6,383	1,380	833	(547)	28%	10,000
54901	Recreation Benefit	2,793	2,700	2,700	0	2,700	900	2,700	1,800	0	0	0	33%	2,700
54401	Payroll Taxes	12,132	11,701	13,613	(1,447)	15,060	14,355	10,351	(4,004)	1,630	900	(730)	123%	15,625
54601	Retirement Employer Portion	14,204	14,596	14,596	0	14,596	12,051	12,911	860	1,036	1,123	87	83%	18,172
54801	Workers comp	2,844	12,429	13,352	(216)	13,567	5,751	12,429	6,678	0	0	0	46%	16,106
55001	Personnel Benefits - Health Insurance	39,500	40,684	40,684	0	40,684	30,234	37,293	7,059	9,317	3,390	(5,926)	74%	41,904
55201	Telephone & Internet	3,922	3,000	4,000	0	4,000	3,351	2,750	(601)	(136)	250	386	112%	4,120
55401	Treasurer's Fees - Pitkin County	23,434	23,807	23,807	0	23,807	23,758	23,705	(53)	187	57	(130)	100%	24,926
55601	Treasurer's Fees - Eagle County	20,992	21,327	21,327	0	21,327	21,331	21,255	(76)	62	51	(11)	100%	23,968
55801	Contingency		10,000	0	0	0			0	0	0	0	0%	10,000
	Total General and Administrative	558,941	563,227	569,540	(20,775)	590,314	476,068	503,808	27,740	61,183	33,793	(27,389)	85%	721,095
	Programming & Activities													
54001	Special Events - Bike Park	5,534	15,000	15,000	0	15,000	12,274	15,000	2,726	5,375	0	(5,375)	82%	15,000
54101	Programming - Sports	233	1,000	1,000	0	1,000	493	917	423	0	83	83	49%	200
61101	Contract Service - Programming	500	3,000	0	0	0	0	3,000	3,000	0	0	0	0%	2,000
56101	Programming - Bike Park	45,560	10,000	28,000	0	28,000	26,724	10,000	(16,724)	330	0	(330)	267%	20,000
56201	Merchandise - Bike Park		4,000	4,000	0	4,000	4,869	4,000	(869)	1,805	0	(1,805)	122%	10,000
56301	Maintenance Staff - Bike Park	35,021	50,000	75,000	(5,841)	80,841	90,857	50,000	(40,857)	10,016	0	(10,016)	182%	75,000
	Programming Staff - Bike Park			0	0	0			0		0	0	N/A	15,000
	Private Lesson Staff - Bike Park			0	0	0			0		0	0	N/A	8,200
57101	Maintenance Staff - Ice Rink			5,000	0	5,000	0	0	0	0	0	0	N/A	20,000
57201	Ice Rink Utilities			40,000	0	40,000	2,751	0	(2,751)	2,751	0	(2,751)	N/A	80,000
	Total Programming & Activities	86,848	83,000	168,000	(5,841)	173,841	137,968	82,917	(55,051)	20,276	83	(20,193)	166%	245,400

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

Printed: 01/07/22

MODIFIED ACCRUAL BASIS

General Fund (Continued)		2020		2021 ANNUAL			2021 YTD			Current Month			Percent of Budget YTD	Cal Yr '22 Adopted Budget
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	2021 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)		
	Maintenance:													
61001	Parks Hourly Staff	72,041	60,000	60,000	0	60,000	55,005	55,000	(5)	3,778	5,000	1,222	92%	75,000
61201	Contract Maintenance-Lawn Contract	31,199	37,353	37,353	(1,450)	38,803	38,803	37,353	(1,450)	0	0	0	104%	40,000
61301	Contract Labor - Parks	1,130	2,000	3,780	(900)	4,680	4,680	2,000	(2,680)	900	0	(900)	234%	2,000
61401	Contract Maintenance-Misc Contracts	0	0	0	(432)	432	432	0	(432)	432	0	(432)	0%	8,000
61601	Building Repairs & Maintenance	3,206	3,000	3,595	(620)	4,215	4,215	2,750	(1,465)	362	250	(112)	140%	4,000
61801	Electricity	2,479	10,000	10,000	0	10,000	2,436	9,167	6,730	268	833	566	24%	10,000
61901	Water	1,825	5,000	5,000	0	5,000	1,710	4,583	2,874	0	417	417	34%	5,000
61911	Reudi Augmentation Water Lease	0	492	492	0	492	0	451	451	0	41	41	0%	500
62001	Expendable Supplies	6,118	10,000	10,000	0	10,000	8,078	10,000	1,922	686	500	(186)	81%	10,000
62201	Field Maintenance	8,488	10,000	10,000	0	10,000	8,184	10,000	1,816	(591)	0	591	82%	8,000
62401	Chemical Application	8,307	15,000	15,000	0	15,000	12,304	15,000	2,696	0	0	0	82%	15,000
62501	Annual Fertilization Program	8,391	10,000	15,152	0	15,152	15,152	10,000	(5,152)	0	0	0	152%	8,000
62511	Tree Care	4,770	5,000	5,000	0	5,000	4,035	5,000	965	0	0	0	81%	5,000
62601	Gas & Oil	5,864	10,000	10,000	0	10,000	6,092	9,167	3,075	266	833	568	61%	10,000
62801	Irrigation Repairs	13,082	20,000	24,326	(1,331)	25,657	25,582	20,000	(5,582)	(75)	0	75	128%	20,000
63001	Landscape Maintenance	388	3,200	3,200	0	3,200	991	3,200	2,209	0	0	0	31%	3,000
63201	Machinery and Vehicle Repairs	8,517	10,000	10,000	0	10,000	6,597	9,167	2,570	(94)	833	927	66%	7,000
63401	Park Accessories	2,760	3,000	3,000	0	3,000	0	3,000	3,000	0	0	0	0%	3,000
63601	Repairs and Maintenance	805	3,000	3,000	0	3,000	(28)	3,000	3,028	0	300	300	-1%	3,000
63801	Tools & Accessories	3,171	12,000	12,000	0	12,000	11,757	12,000	243	683	0	(683)	98%	5,000
63901	Playground Fill	0	0	0	0	0	0	0	0	0	0	0	0%	0
64001	Trash Removal & San-o-lets	18,086	8,000	12,000	(2,598)	14,598	14,598	7,333	(7,265)	2,018	667	(1,351)	182%	9,000
64101	Soil Tack Application	5,793	2,500	2,500	0	2,500	2,028	2,500	472	0	0	0	81%	2,500
64201	Materials (Top Soil, Road Base, Sand)	15,815	15,000	15,000	0	15,000	7,529	15,000	7,471	(413)	0	413	50%	15,000
	Total Maintenance	222,233	254,545	270,398	(7,331)	277,729	230,181	245,671	15,490	8,219	9,674	1,455	90%	268,000
	TOTAL OPERATING EXPEND	868,022	900,772	1,007,938	(33,946)	1,041,884	844,216	832,396	(11,821)	89,678	43,551	(46,127)	94%	1,234,495
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	461,542	491,865	455,248	(42,600)	412,648	556,072	538,015	18,057	(69,508)	(35,291)	(34,217)		418,689
	OTHER FINANCING SOURCES (USES):													
42801	Transfer from Debt Svc Fund	5,416	2,909	2,909	0	2,909	0	0	0	0	0	0		1,066
69001	Transfers in (out)	(490,000)	(491,865)	(455,248)	42,600	(412,648)	(275,000)	0	(275,000)	(100,000)	0	(100,000)		(418,689)
	TOTAL OTHER FINANCING	(484,584)	(488,955)	(452,339)	42,600	(409,739)	(275,000)	0	(275,000)	(100,000)	0	(100,000)		(417,623)
	Surplus(Deficit) w/ Othr Fin Sources	(23,042)	2,909	2,909	0	2,909	281,072	538,015	(256,943)	(169,508)	(35,291)	(134,217)		1,066
37001	FUND BALANCE - BEGINNING	531,783	538,146	522,435	(13,695)	508,741	508,741	538,146	(29,405)	959,321	1,111,452	(152,131)		511,650
	FUND BALANCE - END	508,741	541,055	525,344	(13,695)	511,650	789,813	1,076,161	(286,348)	789,813	1,076,161	(286,348)		512,716

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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: 01/07/22

MODIFIED ACCRUAL BASIS

Debt Service Fund		2020		2021 ANNUAL			2021 YTD			Current Month			Percent of Budget YTD	Cal Yr '22 Adopted Budget
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	2021 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)		
	REVENUE:													
	Pitkin County Assessed Value	164,073,110	160,422,220	160,422,220		160,422,220								167,964,260
	Eagle County Assessed Value	238,078,640	239,525,790	239,525,790		239,525,790								269,177,620
	Total Assessed Value	402,151,750	399,948,010	399,948,010		399,948,010								437,141,880
	Mill Levy Rate	1.063	1.064	1.064		1.064								1.001
	Property Taxes Levied	427,487	425,545	425,545		425,545	0	0	0					437,579
44102	Pitkin County Property Taxes	168,347	170,689	170,689	0	170,689	169,932	170,024	(92)	1,252	410	843	100%	168,132
44202	Eagle County Property Taxes	251,960	254,855	254,855	0	254,855	254,323	253,989	334	703	612	91	100%	269,447
44402	Pitkin County Specific Ownership Tax	5,651	6,828	6,828	0	6,828	5,362	6,207	(845)	434	621	(187)	79%	6,725
44502	Eagle County Specific Ownership Tax	12,571	10,194	10,194	2,306	12,500	11,927	9,267	2,659	1,103	927	177	117%	10,778
44602	Interest Income	3,112	2,318	2,318	0	2,318	1,795	2,124	(330)	237	193	44	77%	2,231
	TOTAL REVENUE	441,642	444,884	444,884	2,306	447,190	443,338	441,612	1,726	3,729	2,762	967	100%	457,313
	EXPENDITURES:													
73002	Pitkin County Treasurer's Fees	8,450	8,534	8,534	0	8,534	8,517	8,501	(16)	67	20	(47)	100%	8,407
73202	Eagle County Treasurer's Fees	7,569	7,646	7,646	0	7,646	7,647	7,620	(27)	22	18	(4)	100%	8,083
72002	Paying Agent's Fees	200	250	250	0	250	200	250	50	0	0	0	80%	250
71102	2012 Bond Issue Principal (2022 Maturity)	400,000	410,000	410,000	0	410,000	410,000	410,000	0	410,000	410,000	0	100%	425,000
71502	2012 Bond Issue Interest (2022 Maturity)	37,050	25,050	25,050	0	25,050	25,050	25,050	0	12,525	12,525	0	100%	12,750
	Contingency		4,000	0	0	0			0			0	0%	4,000
	TOTAL EXPENDITURES	453,269	455,480	451,480	0	451,480	451,414	451,421	7	422,614	422,564	(51)	99%	458,490
	EXCESS REVENUE OVER (UNDER) EXP	(11,628)	(10,596)	(6,596)	2,306	(4,290)	(8,076)	(9,809)	1,733	(418,885)	(419,802)	917	76%	(1,177)
	OTHER FINANCING SOURCES (USES):													
79002	Transfer of Net Specific Ownership Tax	(5,416)	(2,909)	(2,909)	0	(2,909)	0	0	0	0	0	0	0%	(1,066)
75702	Bond Defeasance/Redemption	0			0		0		0	0		0	0%	
	TOTAL OTHER FINANCING	(5,416)	(2,909)	(2,909)	0	(2,909)	0	0	0	0	0	0	0%	(1,066)
	Surplus(Deficit) w/ Othr Fin Sources	(17,044)	(13,505)	(9,505)	2,306	(7,199)	(8,076)	(9,809)	1,733	(418,885)	(419,802)	917		(2,243)
37002	FUND BALANCE - BEGINNING	28,543	18,980	39,714	(28,215)	11,499	11,499	18,980	(7,481)	422,309	428,973	(6,664)		1,994
	FUND BALANCE - END	11,499	5,475	30,209	(25,909)	4,300	3,423	9,171	(5,747)	3,423	9,171	(5,747)		(249)

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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: 01/07/22

MODIFIED ACCRUAL BASIS

Capital Projects Fund		2020	2021 ANNUAL				2021 YTD			Current Month			Percent of Budget YTD	Cal Yr '22 Adopted Budget
Account No.		Cal Yr Prelim Actual	Cal Yr '21 Adopted Budget	2021 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2021 Forecast	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)	Ended 11/30/21 Actual	Ended 11/30/21 Budget	Variance Favorable (Unfavor)		
	REVENUE:													
46004	Interest Income	1,743	1,371	2,000	0	2,000	1,979	1,257	722	115	114	1	144%	1,752
46404	Miscellaneous Income & Sponsorships	1,767		85,034	0	85,034	284	0	284	250	0	250	N/A	
46604	SouthPark Grant Proceeds	0			0		0	0	0	0	0	0	N/A	
46904	Bike Park Sponsorships	39,114	60,000	70,000	0	70,000	70,000	60,000	10,000	0	0	0	117%	70,000
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	157,034	0	157,034	72,262	61,257	11,006	365	114	251	118%	71,752
	EXPENDITURES:													
	Recreational Facilities													
82804	Dog Park		55,000	55,000	12,782	42,218	42,218	55,000	12,782	0	0	0		
81204	Concrete		5,000	0	0	0		5,000	5,000				0%	5,000
84504	Landscaping / Planting		10,000	0	(10,229)	10,229	10,229	10,000	(229)	0	0	0	102%	5,000
81304	Electricity	0			0		0	0	0	0	0	0	N/A	
81004	Irrigation	0			0		0	0	0	0	0	0	N/A	50,000
82004	Basketball, Baseball & Tennis Courts	4,296			0		0	0	0	0	0	0	N/A	0
83504	Park Amenities	6,649	15,000	15,000	15,000	0	0	15,000	15,000	0	0	0	0%	25,000
83604	Goalset - Soccer	0			0		0	0	0	0	0	0	N/A	
	SouthPark Grant Expenses				0			0	0				N/A	
82624	GOCO Grant Expenditures				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	73,000	52,608	20,392	20,392	123,000	102,608	(1,361)	0	1,361	17%	63,000
	Concessions/Restrooms	12,126		315,000	(111,069)	426,069	426,069	0	(426,069)	80,426	0	(80,426)	N/A	15,000
82604	Shade Structure	0			0		0	0	0	0	0	0	N/A	
83004	Picnic Areas	3,207	5,000	5,000	5,000	0	0	5,000	5,000	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	10,000	10,000	0	0	10,000	10,000	0	0	0	0%	
84514	Parking Lot - Asphalt Maint.	3,510	237,000	0	0	0	0	237,000	237,000	0	0	0	0%	87,000
84534	Drainage	10,535		589	0	589	589	0	(589)	0	0	0	N/A	
84104	Storage Garage Renovation	253,210	10,000	48,949	0	48,949	48,949	10,000	(38,949)	0	0	0	489%	15,000
88004	Updated Capital Replacement Reserve	0			0		0	0	0	0	0	0	N/A	
82904	Ice Rink Installation			85,000	0	85,000							N/A	
	Contingency/Unallocated		52,000	52,000	52,000	0			0		0	0	0%	28,000
	Recreation Facilities Subtotal	634,603	522,000	659,538	26,092	633,446	548,446	470,000	(78,446)	79,065	0	(79,065)	105%	293,000
	Common Areas/Infrastructure													
87804	Website & Digital Content	17,268		408	0	408	408	0	(408)	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	61,036	0	61,036	61,036	50,000	(11,036)	0	0	0	122%	15,000
88104	Equipment - New Truck	0			0		0	0	0	0	0	0	N/A	
87704	Equipment - Bobcat Lease	17,595	29,712	29,712	0	29,712	26,015	27,236	1,221	3,694	2,476	(1,218)	88%	42,108
87504	Park Maintenance Equipment	29,334	32,000	35,423	0	35,423	35,423	32,000	(3,423)	0	0	0	111%	28,000
	Common Areas Subtotal	64,418	111,712	126,579	0	126,579	122,882	109,236	(13,646)	3,694	2,476	(1,218)	110%	85,108
	TOTAL EXPENDITURES	699,021	633,712	786,117	26,092	760,025	671,328	579,236	(92,092)	82,759	2,476	(80,283)	106%	378,108
	Excess Rev Over (Under) Exp	(458,306)	(572,341)	(629,083)	26,092	(602,991)	(599,065)	(517,979)	(81,086)	(82,393)	(2,362)	(80,032)		(306,356)
	OTHER FINANCING SOURCES (USES):													
46704	Transfer In From General Fund	490,000	491,865	455,248	(42,600)	412,648	275,000	0	275,000	100,000	0	(100,000)	56%	418,689
	TOTAL OTHER FINANCING	490,000	491,865	455,248	(42,600)	412,648	275,000	0	275,000	100,000	0	(100,000)	56%	418,689
	Surplus(Deficit) w/ Othr Fin Sources	31,694	(80,476)	(173,835)	(16,508)	(190,343)	(324,065)	(517,979)	193,914	17,607	(2,362)	19,968		112,333
37004	FUND BALANCE - BEGINNING	317,504	274,275	349,198	0	349,198	349,198	274,275	74,923	7,526	(241,343)	248,869		175,163
	FUND BALANCE - END	349,198	193,799	175,363	(16,508)	158,855	25,133	(243,704)	268,837	25,133	(243,704)	268,837		287,495

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