

CROWN MOUNTAIN PARK AND RECREATION DISTRICT

STATEMENT OF NET POSITION

March 31, 2023

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ASSETS						
	General Fund	Debt Service	Capital Fund	Fixed Assets & LT Debt	Total	
Current Assets:						
10001	Alpine Bank - Checking @ .15%	254,986				254,986
10101	Petty Cash Account	6,746				6,746
10201	ColoTrust Account @ 4.7379%	434,739				434,739
10301	ColoTrust Lottery @ 4.7379%	17,508				17,508
10600	CSBT - PDPA Account	54,034				54,034
10601	CSBT - CD @ 3.05% 7/22/24 Mat.	100,000				100,000
10602	CSBT - CD @ 1.00% 7/14/26 Mat.	155,000				155,000
	CSBT - CD @ 3.05% 7/25/25 Mat.	45,000				45,000
	CSBT - CD @ 3.45% 1/20/26 Mat.	100,000				100,000
10603	CSBT - CD @ .65% 9/17/24 Mat.	100,000				100,000
12001	Investment in Pooled Cash	(470,206)	0	470,206		0
	Total Cash in Bank	797,807	0	470,206	0	1,268,013
13101	Due from County Treasurer	0				0
13102	Due from County Treasurer		0			0
13401	Property Tax Receivable - Pitkin	847,549	0			847,549
13501	Property Tax Receivable - Eagle	1,346,243	0			1,346,243
13801	Petty Cash Receivable	399				399
13901	Accounts Receivable - Misc	0				0
14801	Accrued Interest Receivable	729				729
14001	Prepays	0				0
	Total Current Assets	2,992,727	0	470,206	0	3,462,933
Fixed Assets:						
16008	Park Improvements				5,050,928	5,050,928
16108	Ballfields				105,143	105,143
16208	Soccer Fields				1,180,390	1,180,390
16308	Buildings				1,327,857	1,327,857
16408	Furnishing & Park Benches				339,977	339,977
16508	Office Furniture, Pictures & Equipment				40,437	40,437
16608	Vehicles & Equipment				168,973	168,973
18008	Bond Issue Cost				0	0
18108	Accum Amort Bond Issue Cost				0	0
19008	Accumulated Depreciation				(1,351,824)	(1,351,824)
	Total Property & Equipment	0	0	0	6,861,881	6,861,881
	TOTAL ASSETS	2,992,727	0	470,206	6,861,881	10,324,814

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
 March 31, 2023
 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	14,061				14,061
21121	Divvy Cards	(28,433)				(28,433)
22001	Federal Withholding	0				0
22101	FICA Withholding	0				0
22201	State Withholding	3,126				3,126
22301	ICMA Withholding	(0)				(0)
23001	Accrued Payroll	7,137				7,137
24001	Deferred Property Tax Rev - Pitkin	847,549	0			847,549
24101	Deferred Property Tax Rev - Eagle	1,346,243	0			1,346,243
25009	Accrued Int on Bonds				0	0
27009	2012 Bonds Payable (Paid off in 2022)				0	0
	Total Liabilities & Deferred Inflows	2,189,682	0	0	0	2,189,682
	Net Position:					
31008	Investment in Fixed Assets				6,861,881	6,861,881
33009	Net of Long Term Debt				0	0
	Fund Balance	803,044	0	470,206	0	1,273,250
	Ending Net Position	803,044	0	470,206	6,861,881	8,135,131
	Total Liabilities & Deferred Inflows and Net Position	2,992,727	0	470,206	6,861,881	10,324,814

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CROWN MOUNTAIN PARK AND REC DISTRICT														
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE														
ACTUAL, BUDGET AND FORECAST FOR THE PEI														
Printed: 05/04/23														
MODIFIED ACCRUAL BASIS														
All Funds Combined Summary		2022			2023 ANNUAL			2023 YTD			Current Month			
Account No.		Cal Yr Prelim Actual	Cal Yr '23 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2023 Forecast	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Prelim Budget	
	REVENUES:												10%	
	Pitkin County Assessed Value	167,964,260	169,352,710		169,352,710						110%		186,287,981	
	Eagle County Assessed Value	269,177,620	270,854,380		270,854,380						110%		297,939,818	
	Total Assessed Value	437,141,880	440,207,090		440,207,090						10%		484,227,799	
	Mill Levy Rate - General	2.968	3.020		3.020								3.020	
	Mill Levy Rate - Debt	1.001	0.000		0.000								0.000	
	Total Mill Levy Rate	3.969	3.020		3.020								3.020	
	Property Taxes - General Fund	1,293,253	1,329,425	0	1,329,425	459,345	430,251	29,094	400,482	371,834	28,648	35%	1,462,368	
	Property Taxes - Debt Service Fund	436,168	0	0	0	0	0	0	0	0	0	#DIV/0!	0	
	SO Taxes - General Fund	60,892	58,800	0	58,800	10,753	10,691	62	5,459	5,345	113	18%	64,680	
	SO Taxes - Debt Service Fund	20,537	0	0	0	0	0	0	0	0	0	#DIV/0!	0	
	CTF Lottery Funds	54,234	56,420	0	56,420	17,428	14,105	3,323	17,428	14,105	3,323	31%	59,241	
	Park & Program Fees & Misc.	195,446	241,830	0	241,830	2,362	1,600	762	1,312	1,000	312	1%	63,872	
	Grants & Sponsorships	60,000	95,000	0	95,000	27,504	27,500	4	10,004	10,000	4	29%	95,000	
	Interest Income	24,809	26,799	0	26,799	7,889	6,700	1,189	4,018	2,233	1,785	29%	29,448	
	TOTAL REVENUES	2,145,340	1,808,274	0	1,808,274	525,281	490,846	34,435	438,704	404,518	34,186	29%	1,774,608	
		=	=	=	=	=	=	=	=	=	=		=	
	EXPENDITURES:													
	General and Administrative	617,044	700,509	0	700,509	185,919	212,781	26,862	53,706	70,743	17,036	27%	716,490	
	Programming & Activities	156,283	145,450	0	145,450	46	1,053	1,006	0	18	18	0%	152,723	
	Maintenance	243,168	295,670	0	295,670	36,392	45,484	9,091	11,209	18,075	6,866	12%	310,454	
	Capital	353,975	461,500	35,316	426,184	44,492	50,500	6,008	2,376	5,000	2,624	10%	201,497	
	Debt Service	454,414	0	0	0	0	0	0	0	0	0	#DIV/0!	0	
	TOTAL EXPENDITURES	1,824,884	1,603,129	35,316	1,567,813	266,850	309,818	42,968	67,291	93,835	26,544	17%	1,381,163	
		=	=	=	=	=	=	=	=	=	=		=	
	EXCESS REVENUES OVER EXPEND	320,455	205,145	35,316	240,461	258,431	181,029	77,403	371,413	310,683	60,730		393,445	
	Other Financing Sources - Bond Proceeds													
	Other Financing Uses - Bond Cost of Issuance													
	Combined Fund Balances - Beginning	694,364	900,342	114,477	1,014,819	1,014,819	900,342	114,477	901,838	770,687	131,150		1,255,280	
	Combined Fund Balances - End	1,014,819	1,105,487	149,793	1,255,280	1,273,250	1,081,370	191,880	1,273,250	1,081,370	191,880		1,648,725	
		=	=	=	=	=	=	=	=	=	=		=	

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 PEI														
Printed: 05/04/23 MODIFIED ACCRUAL BASIS														
General Fund		2022				2023 ANNUAL			2023 YTD			Current Month		
Account No.		Cal Yr Prelim Actual	Cal Yr '23 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2023 Forecast	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Prelim Budget	
	REVENUES:												10%	
	Pitkin County Assessed Value	167,964,260	169,352,710	0%	169,352,710						10%		186,287,981	
	Eagle County Assessed Value	269,177,620	270,854,380	0%	270,854,380						10%		297,939,818	
	Total Assessed Value	437,141,880	440,207,090	0%	440,207,090								484,227,799	
	Mill Levy Rate	2.968	3.020		3.020								3.020	
	2020 Temp Credit													
	Property Taxes Levied	1,297,437	1,329,425		1,329,425								1,462,368	
41101	Pitkin County Property Taxes	497,251	511,445	0	511,445	175,111	162,771	12,340	165,110	153,434	11,677	34%	562,590	
41201	Eagle County Property Taxes	796,002	817,980	0	817,980	284,233	267,480	16,754	235,372	218,401	16,971	35%	899,778	
41401	Pitkin County Specific Ownership Tax	17,787	17,901	0	17,901	3,130	3,255	(124)	1,641	1,627	13	17%	19,691	
41501	Eagle County Specific Ownership Tax	43,106	40,899	0	40,899	7,623	7,436	187	3,818	3,718	100	19%	44,989	
42001	Conservation Trust	54,234	56,420	0	56,420	17,428	14,105	3,323	17,428	14,105	3,323	31%	59,241	
42201	Interest Income	19,018	21,149	0	21,149	4,416	5,287	(871)	2,758	1,762	996	21%	22,206	
43401	Park & Pavillion Rentals	12,269	15,000	0	15,000	1,620	1,000	620	1,290	1,000	290	11%	15,750	
43411	Field Rentals	31,962	27,000	0	27,000	0	0	0	0	0	0	0%	28,350	
43431	Tennis Rentals	5,837	5,000	0	5,000	720	600	120	0	0	0	14%	5,250	
43501	Program Fees - Adult	60	150	0	150	0	0	0	0	0	0	0%	158	
43601	Program Fees - Youth	25	150	0	150	0	0	0	0	0	0	0%	158	
43701	Program Fees - Special Events	0	0	0	0	0	0	0	0	0	0	N/A	0	
43801	Program Fees - Bike Park	60,092	10,000	0	10,000	0	0	0	0	0	0	0%	10,500	
	Private Lessons - Bike Park		0	0	0			0		0	0	N/A	0	
43901	Merchandise - Bike Park	2,088	3,000	0	3,000	0	0	0	0	0	0	0%	3,150	
43711	Program Fees - Ice Rink	2,520	0	0	0	0	0	0	0	0	0	N/A	0	
43721	Reimbursement - Ice Rink	13,439	0	0	0	0	0	0	0	0	0	N/A	0	
42601	Other Revenues	67,155	530	0	530	22	0	22	22	0	22	4%	557	
	TOTAL REVENUES	1,622,844	1,526,624	0	1,526,624	494,304	461,934	32,370	427,440	394,047	33,393	32%	1,672,366	

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

Printed: 05/04/23

MODIFIED ACCRUAL BASIS

General Fund (Continued)		2022	2023 ANNUAL			2023 YTD			Current Month				
Account No.		Cal Yr Prelim Actual	Cal Yr '23 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2023 Forecast	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Prelim Budget
	EXPENDITURES:												
	General and Administrative												
51001	Accounting and Consulting	55,015	64,000	0	64,000	20,024	21,250	1,226	3,887	4,750	863	31%	67,200
51601	Advertising, Newsletter & PR	2,810	10,000	0	10,000	63	2,500	2,437	0	833	833	1%	10,500
51901	Audit	6,250	7,000	0	7,000	0	0	0	0	0	0	0%	7,350
52401	Elections	17,384	20,000	0	20,000	8,111	9,000	889	6,809	7,500	691	41%	0
	Employee Housing		15,000		15,000		0	0		0	0	0%	15,750
	Employee Housing - Employee Contrib.		(15,000)		(15,000)		0	0		0	0	0%	(15,750)
52601	Insurance	20,387	23,086	0	23,086	18,818	23,086	4,268	0	0	0	82%	24,240
52801	Legal	1,608	5,000	0	5,000	1,644	1,250	(394)	0	417	417	33%	5,250
53001	Consulting	33,405	50,000	0	50,000	12,357	16,667	4,310	1,050	8,333	7,283	25%	52,500
52201	Management Staff	289,654	312,000	0	312,000	69,239	72,000	2,761	21,177	24,000	2,823	22%	327,600
52301	Management Staff Incentives	0	1,000	0	1,000	0	0	0	0	0	0	0%	1,050
53201	Memberships	5,571	4,000	0	4,000	1,642	2,500	858	246	1,000	754	41%	4,200
53401	Miscellaneous Other	5,429	5,000	0	5,000	392	1,250	858	0	417	417	8%	5,250
53601	Office Supplies & Expenses	5,869	6,000	0	6,000	1,033	1,500	467	14	500	486	17%	6,300
53501	Staff Uniforms	2,929	4,000	0	4,000	0	1,150	1,150	0	150	150	0%	4,200
53901	Rec Software	3,837	4,000	0	4,000	0	0	0	0	0	0	0%	4,200
53911	Credit Card Fees	2,377	600	0	600	126	150	24	37	50	13	21%	630
53801	Website	249	3,000	0	3,000	585	750	165	150	250	100	19%	3,150
52501	Health & Safety	693	3,000	0	3,000	395	1,000	605	0	500	500	13%	3,150
54201	Travel and Training	12,166	7,000	0	7,000	0	1,750	1,750	0	583	583	0%	7,350
54901	Recreation Benefit	2,341	2,700	0	2,700	359	0	(359)	0	0	0	13%	2,835
54401	Payroll Taxes	19,500	20,246	0	20,246	2,512	4,672	2,160	639	1,557	919	12%	21,259
54601	Retirement Employer Portion	17,609	19,720	0	19,720	4,176	4,551	375	1,271	1,517	246	21%	20,656
54801	Workers comp	8,299	19,109	0	19,109	14,896	19,109	4,213	0	0	0	78%	20,065
55001	Personnel Benefits - Health Insurance	50,538	45,466	0	45,466	11,291	11,367	76	2,813	3,789	975	25%	47,739
55201	Telephone & Internet	4,308	4,470	0	4,470	980	1,118	138	296	373	77	22%	4,694
55401	Treasurer's Fees - Pitkin County	24,908	25,572	0	25,572	8,756	8,139	(617)	8,256	7,672	(584)	34%	28,129
55601	Treasurer's Fees - Eagle County	23,910	24,539	0	24,539	8,522	8,024	(497)	7,061	6,552	(509)	35%	26,993
55801	Contingency		10,000	0	10,000		0	0		0	0	0%	10,000
	Total General and Administrative	617,044	700,509	0	700,509	185,919	212,781	26,862	53,706	70,743	17,036	27%	716,490
	Programming & Activities												
54001	Special Events	4,031	20,000	0	20,000	870	1,000	130	0	0	0	4%	21,000
54101	Programming - Sports	(48)	210	0	210	0	53	53	0	18	18	0%	221
61101	Contract Service - Parks/Programming	4,800	8,240	0	8,240	0	0	0	0	0	0	0%	8,652
56101	Programming - Bike Park	15,775	0	0	0	0	0	0	0	0	0	N/A	0
56201	Merchandise - Bike Park	3,151	3,000	0	3,000	(824)	0	824	0	0	0	-27%	3,150
56301	Maintenance Staff - Bike Park	113,717	114,000	0	114,000	0	0	0	0	0	0	0%	119,700
	Programming Staff - Bike Park		0	0	0		0	0		0	0	N/A	0
	Private Lesson Staff - Bike Park		0	0	0		0	0		0	0	N/A	0
57101	Maintenance Staff - Ice Rink	2,872	0	0	0	0	0	0	0	0	0	N/A	0
57201	Ice Rink Utilities	11,985	0	0	0	0	0	0	0	0	0	N/A	0
	Total Programming & Activities	156,283	145,450	0	145,450	46	1,053	1,006	0	18	18	0%	152,723

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CROWN MOUNTAIN PARK AND REC DISTRICT														
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE														
ACTUAL, BUDGET AND FORECAST FOR THE PEI														
Printed: 05/04/23														
MODIFIED ACCRUAL BASIS														
General Fund (Continued)		2022			2023 ANNUAL			2023 YTD			Current Month			
Account No.		Cal Yr Prelim Actual	Cal Yr '23 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2023 Forecast	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Prelim Budget	
	Maintenance:													
61001	Parks Hourly Staff	72,333	91,520	0	91,520	17,307	16,000	(1,307)	4,517	5,000	483	19%	96,096	
61201	Contract Maintenance-Lawn Contract	39,270	43,000	0	43,000	0	0	0	0	0	0	0%	45,150	
61301	Contract Labor - Parks	6,715	2,000	0	2,000	790	667	(123)	540	333	(207)	40%	2,100	
61401	Contract Maintenance-Misc Contracts	0	8,000	0	8,000	0	2,000	2,000	0	2,000	2,000	0%	8,400	
61601	Building Repairs & Maintenance	10,423	7,000	0	7,000	3,107	1,750	(1,357)	(73)	583	656	44%	7,350	
61801	Electricity	3,842	5,000	0	5,000	2,030	1,250	(780)	651	417	(234)	41%	5,250	
61901	Water	2,878	5,000	0	5,000	387	1,250	863	0	417	417	8%	5,250	
61911	Reudi Augmentation Water Lease	295	500	0	500	0	125	125	0	42	42	0%	525	
62001	Expendable Supplies	10,955	10,000	0	10,000	2,779	1,667	(1,113)	2,779	833	(1,946)	28%	10,500	
62201	Field Maintenance	5,641	10,000	0	10,000	0	3,000	3,000	0	2,000	2,000	0%	10,500	
62401	Chemical Application	12,842	13,000	0	13,000	0	0	0	0	0	0	0%	13,650	
62501	Annual Fertilization Program	3,543	14,000	0	14,000	0	0	0	0	0	0	0%	14,700	
62511	Tree Care	4,371	5,150	0	5,150	4,408	5,150	742	0	650	650	86%	5,408	
62601	Gas & Oil	8,030	10,000	0	10,000	179	2,500	2,321	0	833	833	2%	10,500	
62801	Irrigation Repairs	14,281	15,000	0	15,000	1,842	2,000	158	0	0	0	12%	15,750	
63001	Landscape Maintenance	765	3,000	0	3,000	236	0	(236)	0	0	0	8%	3,150	
63201	Machinery and Vehicle Repairs	9,445	8,000	0	8,000	2,424	2,000	(424)	2,359	667	(1,693)	30%	8,400	
63401	Park Accessories	1,006	2,000	0	2,000	33	250	217	0	250	250	2%	2,100	
63601	Repairs and Maintenance	722	3,000	0	3,000	0	600	600	0	300	300	0%	3,150	
63801	Tools & Accessories	5,360	4,000	0	4,000	0	3,000	3,000	0	3,000	3,000	0%	4,200	
63901	Playground Fill	0	7,000	0	7,000	0	0	0	0	0	0	0%	7,350	
64001	Trash Removal & San-o-lets	13,829	9,000	0	9,000	870	2,250	1,380	435	750	315	10%	9,450	
64101	Soil Tack Application	3,804	5,500	0	5,500	0	0	0	0	0	0	0%	5,775	
64201	Materials (Top Soil, Road Base, Sand)	12,821	15,000	0	15,000	0	25	25	0	0	0	0%	15,750	
	Total Maintenance	243,168	295,670	0	295,670	36,392	45,484	9,091	11,209	18,075	6,866	12%	310,454	
	TOTAL OPERATING EXPEND	1,016,495	1,141,629	0	1,141,629	222,358	259,318	36,960	64,915	88,835	23,919	19%	1,179,666	
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	606,350	384,995	0	384,995	271,946	202,616	69,330	362,524	305,212	57,312		492,700	
	OTHER FINANCING SOURCES (USES):													
42801	Transfer from Debt Svc Fund	10,768	0	0	0	0	0	0	0	0	0		0	
69001	Transfers in (out)	(598,000)	(384,995)	0	(384,995)	0	0	0	0	0	0		(492,700)	
	TOTAL OTHER FINANCING	(587,232)	(384,995)	0	(384,995)	0	0	0	0	0	0		(492,700)	
	Surplus(Deficit) w/ Othr Fin Sources	19,118	0	0	0	271,946	202,616	69,330	362,524	305,212	57,312		0	
37001	FUND BALANCE - BEGINNING	511,980	523,678	7,420	531,098	531,098	523,678	7,420	440,520	421,081	19,438		531,098	
	FUND BALANCE - END	531,098	523,678	7,420	531,098	803,044	726,294	76,751	803,044	726,294	76,751		531,098	

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CROWN MOUNTAIN PARK AND REC DISTRICT														
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE														
ACTUAL, BUDGET AND FORECAST FOR THE PEI														
Printed: 05/04/23														
MODIFIED ACCRUAL BASIS														
Debt Service Fund		2022				2023 ANNUAL			2023 YTD			Current Month		
Account No.		Cal Yr Prelim Actual	Cal Yr '23 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2023 Forecast	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Prelim Budget	
	REVENUE:													
	Pitkin County Assessed Value	167,964,260	169,352,710		169,352,710								186,287,981	
	Eagle County Assessed Value	269,177,620	270,854,380		270,854,380								297,939,818	
	Total Assessed Value	437,141,880	440,207,090		440,207,090								484,227,799	
	Mill Levy Rate	1.001												
	Property Taxes Levied	437,579	0		0	0	0	0	0	0	0		0	
44102	Pitkin County Property Taxes	167,705	0	0	0	0	0	0	0	0	0	N/A	0	
44202	Eagle County Property Taxes	268,463	0	0	0	0	0	0	0	0	0	N/A	0	
44402	Pitkin County Specific Ownership Tax	5,999	0	0	0	0	0	0	0	0	0	N/A	0	
44502	Eagle County Specific Ownership Tax	14,538	0	0	0	0	0	0	0	0	0	N/A	0	
44602	Interest Income	4,345	0	0	0	0	0	0	0	0	0	N/A	0	
	TOTAL REVENUE	461,049	0	0	0	0	0	0	0	0	0	N/A	0	
	EXPENDITURES:													
73002	Pitkin County Treasurer's Fees	8,401	0	0	0	0	0	0	0	0	0	N/A	0	
73202	Eagle County Treasurer's Fees	8,064	0	0	0	0	0	0	0	0	0	N/A	0	
72002	Paying Agent's Fees	200	0	0	0	0	0	0	0	0	0	N/A	0	
71102	2012 Bond Issue Principal (2022 Maturity)	425,000	0	0	0	0	0	0	0	0	0	N/A	0	
71502	2012 Bond Issue Interest (2022 Maturity)	12,750	0	0	0	0	0	0	0	0	0	N/A	0	
	Contingency		0	0	0								0	
	TOTAL EXPENDITURES	454,414	0	0	0	0	0	0	0	0	0	N/A	0	
	EXCESS REVENUE OVER (UNDER) EXP	6,635	0	0	0	0	0	0	0	0	0	N/A	0	
	OTHER FINANCING SOURCES (USES):													
79002	Transfer of Net Specific Ownership Tax	(10,768)	0	(0)	(0)	0	0	0	0	0	0	N/A	0	
75702	Bond Defeasance/Redemption	0	0	0	0	0	0	0	0	0	0	0%	0	
	TOTAL OTHER FINANCING	(10,768)	0	(0)	(0)	0	0	0	0	0	0	N/A	0	
	Surplus(Deficit) w/ Othr Fin Sources	(4,133)	0	(0)	(0)	0	0	0	0	0	0		0	
37002	FUND BALANCE - BEGINNING	4,133	0	0	0	0	0	0	0	0	0		0	
	FUND BALANCE - END	0	0	0	0	0	0	0	0	0	0		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 PEI

Printed: 05/04/23

MODIFIED ACCRUAL BASIS

Capital Projects Fund		2022	2023 ANNUAL			2023 YTD			Current Month				
Account No.		Cal Yr Prelim Actual	Cal Yr '23 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2023 Forecast	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Ended 03/31/23 Actual	Ended 03/31/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Prelim Budget
	REVENUE:												
46004	Interest Income	1,446	5,650	0	5,650	3,473	1,412	2,060	1,260	471	789	61%	7,242
46404	Miscellaneous Income & Sponsorships	0	181,000	0	181,000	4	0	4	4	0	4	0%	
46604	SouthPark Grant Proceeds	0	0	0	0	0	0	0	0	0	0	N/A	
46904	Bike Park Sponsorships	60,000	95,000	0	95,000	27,500	27,500	0	10,000	10,000	0	29%	95,000
46924	Grant Proceeds - Artificial Turf Goal Mounts	0	0	0	0	0	0	0	0	0	0	N/A	
46504	Grant Proceeds	0	0	0	0	0	0	0	0	0	0	N/A	
42605	Grant Proceeds - Next50	0	0	0	0	0	0	0	0	0	0	N/A	
	TOTAL REVENUE	61,446	281,650	0	281,650	30,977	28,912	2,065	11,264	10,471	793	11%	102,242
	EXPENDITURES:												
	Recreational Facilities												107,725
82804	Dog Park	0	0	0	0	0	0	0	0	0	0		
81204	Concrete	0	15,000	0	15,000	0	0	0	0	0	0	0%	
84504	Landscaping / Planting	6,621	5,000	0	5,000	0	0	0	0	0	0	0%	
81304	Electricity	0	0	0	0	0	0	0	0	0	0	N/A	
81004	Irrigation	9,891	10,000	0	10,000	0	0	0	0	0	0	0%	
82004	Basketball, Baseball & Tennis Courts	4,600	45,000	0	45,000	3,170	2,500	(670)	0	0	0	7%	
83504	Park Amenities	29,013	8,000	(1,184)	9,184	9,184	8,000	(1,184)	0	0	0	115%	
83604	Goalset - Soccer	0	0	0	0	0	0	0	0	0	0	N/A	
82504	Bike Park	100,994	30,000	0	30,000	25,000	25,000	0	0	0	0	83%	
	Concessions/Restrooms	28,486	3,000	0	3,000	0	0	0	0	0	0	0%	
82604	Shade Structure	0	25,000	0	25,000	0	0	0	0	0	0	0%	
83004	Picnic Areas	0	0	0	0	0	0	0	0	0	0	N/A	
84524	Top Dress Fields/Drill Seed	0	0	0	0	0	0	0	0	0	0	N/A	
84514	Parking Lot - Asphalt Maint.	83,483	20,000	0	20,000	0	0	0	0	0	0	0%	
84534	Drainage	0	0	0	0	0	0	0	0	0	0	N/A	
84104	Storage Garage Renovation	29,527	0	0	0	0	0	0	0	0	0	N/A	
88004	Updated Capital Replacement Reserve	0	0	0	0	0	0	0	0	0	0	N/A	
82904	Ice Rink Installation	3,474	0	0	0	0	0	0	0	0	0	N/A	
83704	Inground Trampoline	0	181,000	0	181,000	0	0	0	0	0	0	0%	
	Contingency/Unallocated	0	36,500	36,500	0	0	0	0	0	0	0	0%	10,772
	Recreation Facilities Subtotal	296,090	378,500	35,316	343,184	37,354	35,500	(1,854)	0	0	0	10%	118,497
	Common Areas/Infrastructure												
87804	Website & Digital Content	0	0	0	0	0	0	0	0	0	0	N/A	
87204	Irrigation System Upgrade Site Control/ IQ	0	0	0	0	0	0	0	0	0	0	N/A	
87404	Pond Improvements	2,882	0	0	0	0	0	0	0	0	0	N/A	
88104	Equipment - New Truck	0	0	0	0	0	0	0	0	0	0	N/A	
87704	Equipment - Bobcat Lease	31,319	60,000	0	60,000	7,138	15,000	7,862	2,376	5,000	2,624	12%	60,000
87504	Park Maintenance Equipment	23,364	23,000	0	23,000	0	0	0	0	0	0	0%	23,000
	Common Areas Subtotal	57,885	83,000	0	83,000	7,138	15,000	7,862	2,376	5,000	2,624	9%	83,000
	TOTAL EXPENDITURES	353,975	461,500	35,316	426,184	44,492	50,500	6,008	2,376	5,000	2,624	10%	201,497
	Excess Rev Over (Under) Exp	(292,529)	(179,850)	35,316	(144,534)	(13,515)	(21,588)	8,072	8,888	5,471	3,417		(99,256)
	OTHER FINANCING SOURCES (USES):												
46704	Transfer In From General Fund	598,000	384,995	0	384,995	0	0	0	0	0	0	0%	492,700
	TOTAL OTHER FINANCING	598,000	384,995	0	384,995	0	0	0	0	0	0	0%	492,700
	Surplus(Deficit) w/ Othr Fin Sources	305,471	205,145	35,316	240,461	(13,515)	(21,588)	8,072	8,888	5,471	3,417		393,445
37004	FUND BALANCE - BEGINNING	178,250	376,664	107,057	483,721	483,721	376,664	107,057	461,318	349,606	111,712		724,182
	FUND BALANCE - END	483,721	581,809	142,373	724,182	470,206	355,077	115,129	470,206	355,077	115,129		1,117,627

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