

CROWN MOUNTAIN PARK AND RECREATION DISTRICT

STATEMENT OF NET POSITION

June 30, 2023

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| ASSETS | | | | | | |
|---------------------------------------|--|-------------------------|-------------------------|-------------------------|---|-------------------|
| | | <u>General Fund</u> | <u>Debt Service</u> | <u>Capital Fund</u> | <u>Fixed Assets & LT Debt</u> | <u>Total</u> |
| Current Assets: | | | | | | |
| 10001 | Alpine Bank - Checking @ .15% | 143,990 | | | | 143,990 |
| 10101 | Petty Cash Account | 4,967 | | | | 4,967 |
| 10201 | ColoTrust Account @ 5.2246% | 794,901 | | | | 794,901 |
| 10301 | ColoTrust Lottery @ 5.2246% | 31,580 | | | | 31,580 |
| 10600 | CSBT - PDPA Account | 56,110 | | | | 56,110 |
| 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 | (434,425) | 0 | 434,425 | | 0 |
| Total Cash in Bank | | 1,097,122 | 0 | 434,425 | 0 | 1,531,547 |
| 13101 | Due from County Treasurer | 0 | | | | 0 |
| 13102 | Due from County Treasurer | | 0 | | | 0 |
| 13401 | Property Tax Receivable - Pitkin | 637,542 | 0 | | | 637,542 |
| 13501 | Property Tax Receivable - Eagle | 1,000,167 | 0 | | | 1,000,167 |
| 13801 | Petty Cash Receivable | 399 | | | | 399 |
| 13901 | Accounts Receivable - Misc | 0 | | | | 0 |
| 14801 | Accrued Interest Receivable | 428 | | | | 428 |
| 14001 | Prepays | 0 | | | | 0 |
| Total Current Assets | | 2,735,658 | 0 | 434,425 | 0 | 3,170,083 |
| 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 |
| 16708 | Leased Assets | | | | 113,648 | 113,648 |
| 18008 | Bond Issue Cost | | | | 0 | 0 |
| 18108 | Accum Amort Bond Issue Cost | | | | 0 | 0 |
| 19008 | Accumulated Depreciation | | | | (1,351,824) | (1,351,824) |
| 19018 | Accumulated Amortization | | | | (37,244) | (37,244) |
| Total Property & Equipment | | 0 | 0 | 0 | 6,938,285 | 6,938,285 |
| TOTAL ASSETS | | 2,735,658 | 0 | 434,425 | 6,938,285 | 10,108,368 |

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

June 30, 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 | 16,161 | | | | 16,161 |
| 21121 | Divvy Cards | (69,774) | | | | (69,774) |
| 22001 | Federal Withholding | 0 | | | | 0 |
| 22101 | FICA Withholding | 0 | | | | 0 |
| 22201 | State Withholding | 4,819 | | | | 4,819 |
| 22301 | ICMA Withholding | (0) | | | | (0) |
| 23001 | Accrued Payroll | 7,137 | | | | 7,137 |
| 24001 | Deferred Property Tax Rev - Pitkin | 637,542 | 0 | | | 637,542 |
| 24101 | Deferred Property Tax Rev - Eagle | 1,000,167 | 0 | | | 1,000,167 |
| 25009 | Accrued Int on Bonds | | | | 0 | 0 |
| 25109 | Accrued Comp Absences | | | | 19,537 | 19,537 |
| 25209 | Leases Payable | | | | 79,063 | 79,063 |
| 27009 | 2012 Bonds Payable (Paid off in 2022) | | | | 0 | 0 |
| | Total Liabilities & Deferred Inflows | 1,596,051 | 0 | 0 | 98,599 | 1,694,650 |
| | Net Position: | | | | | |
| 31008 | Investment in Fixed Assets | | | | 6,938,285 | 6,938,285 |
| 33009 | Net of Long Term Debt | | | | (98,599) | (98,599) |
| | Fund Balance | 1,139,607 | 0 | 434,425 | 0 | 1,574,032 |
| | Ending Net Position | 1,139,607 | 0 | 434,425 | 6,839,685 | 8,413,717 |
| | Total Liabilities & Deferred Inflows and Net Position | 2,735,658 | 0 | 434,425 | 6,938,285 | 10,108,368 |

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

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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: 08/11/23 | | | | | | | | | | | | | |
| MODIFIED ACCRUAL BASIS | | | | | | | | | | | | | |
| All Funds Combined Summary | | 2022 | 2023 ANNUAL | | | 2023 YTD | | | Current Month | | | Percent | Cal Yr '24 |
| Account No. | | Cal Yr Prelim Actual | Cal Yr '23 Adopted Budget | Variance Favorable (Unfavor) | Cal Yr 2023 Forecast | Ended 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | Ended 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | of Budget YTD | 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 | 1,015,427 | 1,008,163 | 7,264 | 167,109 | 186,610 | (19,502) | 76% | 1,462,368 |
| | Property Taxes - Debt Service Fund | 436,168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | SO Taxes - General Fund | 60,892 | 58,800 | 0 | 58,800 | 26,455 | 26,727 | (272) | 5,384 | 5,345 | 39 | 45% | 64,680 |
| | SO Taxes - Debt Service Fund | 20,537 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | CTF Lottery Funds | 54,234 | 56,420 | 0 | 56,420 | 31,108 | 28,210 | 2,898 | 13,680 | 14,105 | (425) | 55% | 59,241 |
| | Park & Program Fees & Misc. | 195,446 | 241,830 | (178,491) | 63,339 | 34,710 | 26,015 | 8,695 | 22,529 | 10,972 | 11,557 | 14% | 244,150 |
| | Grants & Sponsorships | 60,000 | 95,000 | 0 | 95,000 | 41,504 | 145,000 | (103,496) | 9,000 | 72,500 | (63,500) | 44% | 95,000 |
| | Interest Income | 24,809 | 26,799 | 12,201 | 39,000 | 23,444 | 13,399 | 10,044 | 3,722 | 2,233 | 1,488 | 87% | 39,165 |
| | TOTAL REVENUES | 2,145,340 | 1,808,274 | (166,290) | 1,641,984 | 1,172,648 | 1,247,515 | (74,867) | 221,423 | 291,766 | (70,342) | 65% | 1,964,604 |
| | | = | = | = | = | = | = | = | = | = | = | | = |
| | EXPENDITURES: | | | | | | | | | | | | |
| | General and Administrative | 617,044 | 700,509 | 6,413 | 694,096 | 365,276 | 405,943 | 40,667 | 47,885 | 68,916 | 21,031 | 52% | 795,105 |
| | Programming & Activities | 156,283 | 145,450 | 0 | 145,450 | 41,838 | 76,352 | 34,513 | 29,425 | 27,264 | (2,161) | 29% | 145,875 |
| | Maintenance | 243,168 | 295,670 | (180) | 295,850 | 109,875 | 143,723 | 33,848 | 22,029 | 38,127 | 16,098 | 37% | 259,083 |
| | Capital | 353,975 | 461,500 | 237,706 | 223,794 | 96,445 | 113,000 | 16,555 | 4,652 | 5,000 | 348 | 21% | 264,000 |
| | Debt Service | 454,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | TOTAL EXPENDITURES | 1,824,884 | 1,603,129 | 243,939 | 1,359,190 | 613,435 | 739,018 | 125,583 | 103,992 | 139,308 | 35,316 | 38% | 1,464,063 |
| | | = | = | = | = | = | = | = | = | = | = | | = |
| | EXCESS REVENUES OVER EXPEND | 320,455 | 205,145 | 77,649 | 282,794 | 559,213 | 508,497 | 50,716 | 117,432 | 152,458 | (35,026) | | 500,541 |
| | 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 | 1,456,600 | 1,256,380 | 200,220 | | 1,297,613 |
| | | | | | | | | | | | | | |
| | Combined Fund Balances - End | 1,014,819 | 1,105,487 | 192,126 | 1,297,613 | 1,574,032 | 1,408,838 | 165,193 | 1,574,032 | 1,408,838 | 165,193 | | 1,798,154 |
| | | = | = | = | = | = | = | = | = | = | = | | = |

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 | | | | | | | | | | | | |
|--|--------------------------------------|------------------------------------|--|------------------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------------------|-----------------------------|
| General Fund | | | | | | 2023 YTD | | | Current Month | | | Percent of Budget YTD |
| Account No. | | 2022 Cal Yr Prelim Actual | 2023 ANNUAL Cal Yr '23 Adopted Budget | Variance Favorable (Unfavor) | Cal Yr 2023 Forecast | Ended 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | Ended 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | |
| | 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 | 385,118 | 387,807 | (2,689) | 50,483 | 71,602 | (21,120) | 75% |
| 41201 | Eagle County Property Taxes | 796,002 | 817,980 | 0 | 817,980 | 630,309 | 620,356 | 9,953 | 116,626 | 115,008 | 1,618 | 77% |
| 41401 | Pitkin County Specific Ownership Tax | 17,787 | 17,901 | 0 | 17,901 | 7,559 | 8,137 | (577) | 1,400 | 1,627 | (227) | 42% |
| 41501 | Eagle County Specific Ownership Tax | 43,106 | 40,899 | 0 | 40,899 | 18,895 | 18,590 | 305 | 3,984 | 3,718 | 266 | 46% |
| 42001 | Conservation Trust | 54,234 | 56,420 | 0 | 56,420 | 31,108 | 28,210 | 2,898 | 13,680 | 14,105 | (425) | 55% |
| 42201 | Interest Income | 19,018 | 21,149 | 8,851 | 30,000 | 17,799 | 10,575 | 7,225 | 3,722 | 1,762 | 1,959 | 84% |
| 43401 | Park & Pavillion Rentals | 12,269 | 15,000 | 0 | 15,000 | 8,015 | 7,500 | 515 | 1,995 | 2,500 | (505) | 53% |
| 43411 | Field Rentals | 31,962 | 27,000 | 0 | 27,000 | 18,816 | 9,000 | 9,816 | 18,816 | 4,500 | 14,316 | 70% |
| 43431 | Tennis Rentals | 5,837 | 5,000 | 0 | 5,000 | 4,253 | 3,100 | 1,153 | 580 | 833 | (253) | 85% |
| 43501 | Program Fees - Adult | 60 | 150 | 0 | 150 | 0 | 75 | (75) | 0 | 25 | (25) | 0% |
| 43601 | Program Fees - Youth | 25 | 150 | 0 | 150 | 0 | 75 | (75) | 0 | 25 | (25) | 0% |
| 43701 | Program Fees - Special Events | 0 | 0 | 550 | 550 | 550 | 0 | 550 | 550 | 0 | 550 | N/A |
| 43801 | Program Fees - Bike Park | 60,092 | 10,000 | 0 | 10,000 | 0 | 4,000 | (4,000) | 0 | 2,000 | (2,000) | 0% |
| | Private Lessons - Bike Park | | 0 | 0 | 0 | | 0 | 0 | | 0 | 0 | N/A |
| 43901 | Merchandise - Bike Park | 2,088 | 3,000 | 0 | 3,000 | 270 | 2,000 | (1,730) | 270 | 1,000 | (730) | 9% |
| 43711 | Program Fees - Ice Rink | 2,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 43721 | Reimbursement - Ice Rink | 13,439 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 42601 | Other Revenues | 67,155 | 530 | 1,959 | 2,489 | 2,806 | 265 | 2,541 | 318 | 88 | 229 | 529% |
| | TOTAL REVENUES | 1,622,844 | 1,526,624 | 11,360 | 1,537,984 | 1,125,499 | 1,099,690 | 25,810 | 212,423 | 218,795 | (6,372) | 74% |

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: 08/11/23

MODIFIED ACCRUAL BASIS

| General Fund (Continued) | | 2022 | 2023 ANNUAL | | | 2023 YTD | | | Current Month | | | Percent | Cal Yr '24 |
|--------------------------|---|----------------------|---------------------------|------------------------------|----------------------|-----------------------|-----------------------|------------------------------|-----------------------|-----------------------|------------------------------|---------------|----------------|
| Account No. | | Cal Yr Prelim Actual | Cal Yr '23 Adopted Budget | Variance Favorable (Unfavor) | Cal Yr 2023 Forecast | Ended 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | Ended 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | of Budget YTD | Prelim Budget |
| | EXPENDITURES: | | | | | | | | | | | | |
| | General and Administrative | | | | | | | | | | | | |
| 51001 | Accounting and Consulting | 55,015 | 64,000 | 0 | 64,000 | 31,391 | 35,500 | 4,109 | 2,890 | 4,750 | 1,860 | 49% | 67,200 |
| 51601 | Advertising, Newsletter & PR | 2,810 | 10,000 | 0 | 10,000 | 63 | 6,667 | 6,604 | 0 | 2,500 | 2,500 | 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 | (3,587) | 23,587 | 23,587 | 20,000 | (3,587) | 0 | 0 | 0 | 118% | 0 |
| | Employee Housing | | 15,000 | 15,000 | 0 | | 9,000 | 9,000 | | 3,000 | 3,000 | 0% | 0 |
| | Employee Housing - Employee Contrib. | | (15,000) | (15,000) | 0 | | (9,000) | (9,000) | | (3,000) | (3,000) | 0% | 0 |
| 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 | 2,906 | 2,500 | (406) | 275 | 417 | 142 | 58% | 5,250 |
| 53001 | Consulting | 33,405 | 50,000 | 0 | 50,000 | 35,415 | 41,667 | 6,252 | (5,860) | 8,333 | 14,193 | 71% | 52,500 |
| 52201 | Management Staff | 289,654 | 312,000 | 0 | 312,000 | 152,306 | 156,000 | 3,694 | 35,525 | 36,000 | 475 | 49% | 377,600 |
| 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 | 2,934 | 4,000 | 1,066 | 131 | 0 | (131) | 73% | 4,000 |
| 53401 | Miscellaneous Other | 5,429 | 5,000 | 0 | 5,000 | 537 | 2,500 | 1,963 | 145 | 417 | 272 | 11% | 5,250 |
| 53601 | Office Supplies & Expenses | 5,869 | 6,000 | 0 | 6,000 | 1,030 | 3,000 | 1,970 | 2 | 500 | 498 | 17% | 5,000 |
| 53501 | Staff Uniforms | 2,929 | 4,000 | 0 | 4,000 | 140 | 3,450 | 3,310 | 0 | 600 | 600 | 4% | 4,200 |
| 53901 | Rec Software | 3,837 | 4,000 | 0 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 20,000 |
| 53911 | Credit Card Fees | 2,377 | 600 | 0 | 600 | 421 | 300 | (121) | 157 | 50 | (107) | 70% | 4,000 |
| 53801 | Website | 249 | 3,000 | 0 | 3,000 | 585 | 1,500 | 915 | 0 | 250 | 250 | 19% | 3,000 |
| 52501 | Health & Safety | 693 | 3,000 | 0 | 3,000 | 1,087 | 1,750 | 663 | 0 | 250 | 250 | 36% | 3,000 |
| 54201 | Travel and Training | 12,166 | 7,000 | 0 | 7,000 | 0 | 3,500 | 3,500 | 0 | 583 | 583 | 0% | 7,000 |
| 54901 | Recreation Benefit | 2,341 | 2,700 | 0 | 2,700 | 359 | 0 | (359) | 0 | 0 | 0 | 13% | 3,600 |
| 54401 | Payroll Taxes | 19,500 | 20,246 | 0 | 20,246 | 7,690 | 9,344 | 1,655 | 2,894 | 1,557 | (1,337) | 38% | 18,786 |
| 54601 | Retirement Employer Portion | 17,609 | 19,720 | 0 | 19,720 | 9,160 | 9,102 | (58) | 2,131 | 1,517 | (615) | 46% | 23,656 |
| 54801 | Workers comp | 8,299 | 19,109 | 0 | 19,109 | 14,896 | 19,109 | 4,213 | 0 | 0 | 0 | 78% | 20,368 |
| 55001 | Personnel Benefits - Health Insurance | 50,538 | 45,466 | 0 | 45,466 | 21,885 | 22,733 | 848 | 3,210 | 3,789 | 579 | 48% | 57,739 |
| 55201 | Telephone & Internet | 4,308 | 4,470 | 0 | 4,470 | 1,921 | 2,235 | 314 | 349 | 373 | 23 | 43% | 4,694 |
| 55401 | Treasurer's Fees - Pitkin County | 24,908 | 25,572 | 0 | 25,572 | 19,233 | 19,390 | 157 | 2,530 | 3,580 | 1,050 | 75% | 28,129 |
| 55601 | Treasurer's Fees - Eagle County | 23,910 | 24,539 | 0 | 24,539 | 18,912 | 18,611 | (301) | 3,506 | 3,450 | (56) | 77% | 26,993 |
| 55801 | Contingency | | 10,000 | 10,000 | 0 | | 0 | 0 | | 0 | 0 | 0% | 10,000 |
| | Total General and Administrative | 617,044 | 700,509 | 6,413 | 694,096 | 365,276 | 405,943 | 40,667 | 47,885 | 68,916 | 21,031 | 52% | 795,105 |
| | Programming & Activities | | | | | | | | | | | | |
| 54001 | Special Events | 4,031 | 20,000 | 0 | 20,000 | 870 | 15,000 | 14,130 | 0 | 5,000 | 5,000 | 4% | 20,000 |
| 54101 | Programming - Sports | (48) | 210 | 0 | 210 | 0 | 105 | 105 | 0 | 18 | 18 | 0% | 225 |
| 61101 | Contract Service - Parks/Programming | 4,800 | 8,240 | 0 | 8,240 | 0 | 2,747 | 2,747 | 0 | 2,747 | 2,747 | 0% | 8,650 |
| 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) | 1,500 | 2,324 | 0 | 500 | 500 | -27% | 3,000 |
| 56301 | Maintenance Staff - Bike Park | 113,717 | 114,000 | 0 | 114,000 | 41,792 | 57,000 | 15,208 | 29,425 | 19,000 | (10,425) | 37% | 114,000 |
| | 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 | 41,838 | 76,352 | 34,513 | 29,425 | 27,264 | (2,161) | 29% | 145,875 |

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: 08/11/23 | | | | | | | | | | | | | |
| 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 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | Ended 06/30/23 Actual | Ended 06/30/23 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 | 48,760 | 40,000 | (8,760) | 16,889 | 9,000 | (7,889) | 53% | 60,000 |
| 61201 | Contract Maintenance-Lawn Contract | 39,270 | 43,000 | 0 | 43,000 | 2,030 | 21,500 | 19,470 | 0 | 7,167 | 7,167 | 5% | 53,500 |
| 61301 | Contract Labor - Parks | 6,715 | 2,000 | (180) | 2,180 | 2,180 | 1,667 | (513) | 640 | 333 | (307) | 109% | 2,100 |
| 61401 | Contract Maintenance-Misc Contracts | 0 | 8,000 | 0 | 8,000 | 0 | 4,000 | 4,000 | 0 | 2,000 | 2,000 | 0% | 8,400 |
| 61601 | Building Repairs & Maintenance | 10,423 | 7,000 | 0 | 7,000 | 4,809 | 3,500 | (1,309) | 150 | 583 | 433 | 69% | 8,000 |
| 61801 | Electricity | 3,842 | 5,000 | 0 | 5,000 | 3,262 | 2,500 | (762) | 218 | 417 | 198 | 65% | 6,000 |
| 61901 | Water | 2,878 | 5,000 | 0 | 5,000 | 403 | 2,500 | 2,097 | 0 | 417 | 417 | 8% | 5,250 |
| 61911 | Reudi Augmentation Water Lease | 295 | 500 | 0 | 500 | 0 | 250 | 250 | 0 | 42 | 42 | 0% | 525 |
| 62001 | Expendable Supplies | 10,955 | 10,000 | 0 | 10,000 | 4,347 | 4,167 | (180) | 0 | 833 | 833 | 43% | 10,500 |
| 62201 | Field Maintenance | 5,641 | 10,000 | 0 | 10,000 | 3,246 | 7,143 | 3,897 | 0 | 1,429 | 1,429 | 32% | 10,500 |
| 62401 | Chemical Application | 12,842 | 13,000 | 0 | 13,000 | 9,850 | 5,571 | (4,279) | 0 | 1,857 | 1,857 | 76% | 13,650 |
| 62501 | Annual Fertilization Program | 3,543 | 14,000 | 0 | 14,000 | 7,430 | 3,500 | (3,930) | 0 | 2,000 | 2,000 | 53% | 10,000 |
| 62511 | Tree Care | 4,371 | 5,150 | 0 | 5,150 | 4,408 | 5,150 | 742 | 0 | 0 | 0 | 86% | 5,408 |
| 62601 | Gas & Oil | 8,030 | 10,000 | 0 | 10,000 | 506 | 5,000 | 4,494 | 169 | 833 | 664 | 5% | 10,500 |
| 62801 | Irrigation Repairs | 14,281 | 15,000 | 0 | 15,000 | 2,126 | 6,000 | 3,874 | 213 | 3,000 | 2,787 | 14% | 15,750 |
| 63001 | Landscape Maintenance | 765 | 3,000 | 0 | 3,000 | 333 | 1,500 | 1,167 | 0 | 500 | 500 | 11% | 3,150 |
| 63201 | Machinery and Vehicle Repairs | 9,445 | 8,000 | 0 | 8,000 | 5,131 | 4,000 | (1,131) | 1,951 | 667 | (1,284) | 64% | 8,400 |
| 63401 | Park Accessories | 1,006 | 2,000 | 0 | 2,000 | 33 | 250 | 217 | 0 | 0 | 0 | 2% | 2,100 |
| 63601 | Repairs and Maintenance | 722 | 3,000 | 0 | 3,000 | 0 | 1,500 | 1,500 | 0 | 300 | 300 | 0% | 3,150 |
| 63801 | Tools & Accessories | 5,360 | 4,000 | 0 | 4,000 | 247 | 4,000 | 3,753 | 210 | 1,000 | 790 | 6% | 4,200 |
| 63901 | Playground Fill | 0 | 7,000 | 0 | 7,000 | 5,831 | 7,000 | 1,169 | 0 | 0 | 0 | 0% | 0 |
| 64001 | Trash Removal & San-o-lets | 13,829 | 9,000 | 0 | 9,000 | 3,740 | 4,500 | 760 | 969 | 750 | (219) | 42% | 6,000 |
| 64101 | Soil Tack Application | 3,804 | 5,500 | 0 | 5,500 | 0 | 5,500 | 5,500 | 0 | 3,000 | 3,000 | 0% | 4,000 |
| 64201 | Materials (Top Soil, Road Base, Sand) | 12,821 | 15,000 | 0 | 15,000 | 1,202 | 3,025 | 1,823 | 620 | 2,000 | 1,380 | 8% | 8,000 |
| | Total Maintenance | 243,168 | 295,670 | (180) | 295,850 | 109,875 | 143,723 | 33,848 | 22,029 | 38,127 | 16,098 | 37% | 259,083 |
| | TOTAL OPERATING EXPEND | 1,016,495 | 1,141,629 | 6,233 | 1,135,396 | 516,990 | 626,018 | 109,028 | 99,340 | 134,308 | 34,968 | 45% | 1,200,063 |
| | EXCESS REVENUES OVER (UNDER) EXPENDITURES | 606,350 | 384,995 | 17,593 | 402,588 | 608,509 | 473,672 | 134,838 | 113,084 | 84,487 | 28,596 | | 480,876 |
| | 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) | (17,593) | (402,588) | 0 | 0 | 0 | 0 | 0 | 0 | | (480,876) |
| | TOTAL OTHER FINANCING | (587,232) | (384,995) | (17,593) | (402,588) | 0 | 0 | 0 | 0 | 0 | 0 | | (480,876) |
| | Surplus(Deficit) w/ Othr Fin Sources | 19,118 | 0 | 0 | 0 | 608,509 | 473,672 | 134,838 | 113,084 | 84,487 | 28,596 | | 0 |
| 37001 | FUND BALANCE - BEGINNING | 511,980 | 523,678 | 7,420 | 531,098 | 531,098 | 523,678 | 7,420 | 1,026,523 | 912,862 | 113,662 | | 531,098 |
| | FUND BALANCE - END | 531,098 | 523,678 | 7,420 | 531,098 | 1,139,607 | 997,349 | 142,258 | 1,139,607 | 997,349 | 142,258 | | 531,098 |

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: 08/11/23 | | | | | | | | | | | | | |
| 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 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | Ended 06/30/23 Actual | Ended 06/30/23 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 |
| 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 | 0 | | 0 | 0 | N/A | 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% | |
| | 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 | | |

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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:

Printed: 08/11/23

MODIFIED ACCRUAL BASIS

| Capital Projects Fund | | 2022 | 2023 ANNUAL | | | 2023 YTD | | | Current Month | | | Percent | Cal Yr '24 |
|-----------------------|--|----------------------|---------------------------|------------------------------|----------------------|-----------------------|-----------------------|------------------------------|-----------------------|-----------------------|------------------------------|---------------|------------------|
| Account No. | | Cal Yr Prelim Actual | Cal Yr '23 Adopted Budget | Variance Favorable (Unfavor) | Cal Yr 2023 Forecast | Ended 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | Ended 06/30/23 Actual | Ended 06/30/23 Budget | Variance Favorable (Unfavor) | of Budget YTD | Prelim Budget |
| | REVENUE: | | | | | | | | | | | | |
| 46004 | Interest Income | 1,446 | 5,650 | 3,350 | 9,000 | 5,644 | 2,825 | 2,819 | 0 | 471 | (471) | 100% | 7,665 |
| 46404 | Miscellaneous Income & Sponsorships | 0 | 181,000 | (181,000) | 0 | 4 | 70,000 | (69,996) | 0 | 70,000 | (70,000) | 0% | 181,000 |
| 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 | 41,500 | 75,000 | (33,500) | 9,000 | 2,500 | 6,500 | 44% | 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 | (177,650) | 104,000 | 47,149 | 147,825 | (100,676) | 9,000 | 72,971 | (63,971) | 17% | 283,665 |
| | EXPENDITURES: | | | | | | | | | | | | |
| | Recreational Facilities | | | | | | | | | | | | |
| 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 | (610) | 45,610 | 45,610 | 45,000 | (610) | 2,276 | 0 | (2,276) | 101% | 4,000 |
| 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 | 25,725 | 30,000 | 4,275 | 0 | 0 | 0 | 86% | |
| | 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 | 5,000 |
| 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 | 181,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 181,000 |
| | Contingency/Unallocated | 0 | 36,500 | 36,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 19,000 |
| | Recreation Facilities Subtotal | 296,090 | 378,500 | 215,706 | 162,794 | 80,519 | 83,000 | 2,481 | 2,276 | 0 | (2,276) | 21% | 209,000 |
| | 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 | 22,000 | 38,000 | 15,926 | 30,000 | 14,074 | 2,376 | 5,000 | 2,624 | 27% | 38,000 |
| 87504 | Park Maintenance Equipment | 23,364 | 23,000 | 0 | 23,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 17,000 |
| | Common Areas Subtotal | 57,885 | 83,000 | 22,000 | 61,000 | 15,926 | 30,000 | 14,074 | 2,376 | 5,000 | 2,624 | 19% | 55,000 |
| | TOTAL EXPENDITURES | 353,975 | 461,500 | 237,706 | 223,794 | 96,445 | 113,000 | 16,555 | 4,652 | 5,000 | 348 | 21% | 264,000 |
| | Excess Rev Over (Under) Exp | (292,529) | (179,850) | 60,056 | (119,794) | (49,296) | 34,825 | (84,121) | 4,348 | 67,971 | (63,623) | | 19,665 |
| | OTHER FINANCING SOURCES (USES): | | | | | | | | | | | | |
| 46704 | Transfer In From General Fund | 598,000 | 384,995 | 17,593 | 402,588 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 480,876 |
| | TOTAL OTHER FINANCING | 598,000 | 384,995 | 17,593 | 402,588 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 480,876 |
| | Surplus(Deficit) w/ Othr Fin Sources | 305,471 | 205,145 | 77,649 | 282,794 | (49,296) | 34,825 | (84,121) | 4,348 | 67,971 | (63,623) | | 500,541 |
| 37004 | FUND BALANCE - BEGINNING | 178,250 | 376,664 | 107,057 | 483,721 | 483,721 | 376,664 | 107,057 | 430,077 | 343,518 | 86,558 | | 766,515 |
| | FUND BALANCE - END | 483,721 | 581,809 | 184,706 | 766,515 | 434,425 | 411,489 | 22,935 | 434,425 | 411,489 | 22,935 | | 1,267,056 |

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