

CROWN MOUNTAIN PARK AND RECREATION DISTRICT

STATEMENT OF NET POSITION

November 30, 2023

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ASSETS						
		General Fund	Debt Service	Capital Fund	Fixed Assets & LT Debt	Total
Current Assets:						
10001	Alpine Bank - Checking @ .15%	144,797				144,797
10101	Petty Cash Account	24,610				24,610
10201	ColoTrust Account @ 5.5601%	591,702				591,702
10301	ColoTrust Lottery @ 5.5601%	0				0
10600	CSBT - PDPA Account	60,550				60,550
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	(343,595)	0	343,595		0
	Total Cash in Bank	978,064	0	343,595	0	1,321,659
13101	Due from County Treasurer	(7,882)				(7,882)
13102	Due from County Treasurer		0			0
13401	Property Tax Receivable - Pitkin	400	0			400
13501	Property Tax Receivable - Eagle	10,622	0			10,622
13801	Petty Cash Receivable	399				399
13901	Accounts Receivable - Misc	0				0
14801	Accrued Interest Receivable	1,082				1,082
14001	Prepays	0				0
	Total Current Assets	982,684	0	343,595	0	1,326,279
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	982,684	0	343,595	6,938,285	8,264,564

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, 2023

PAGE 1-B

LIABILITIES & DEFERRED INFLOWS						
		General Fund	Debt Serv Fund	Capital Fund	General Fixed Assets	Totals
	Liabilities & Deferred Inflows:					
21001	Accounts Payable	3,066				3,066
21121	Divvy Cards	(7,784)				(7,784)
22001	Federal Withholding	0				0
22101	FICA Withholding	0				0
22201	State Withholding	2,524				2,524
22301	ICMA Withholding	(0)				(0)
23001	Accrued Payroll	7,137				7,137
24001	Deferred Property Tax Rev - Pitkin	400	0			400
24101	Deferred Property Tax Rev - Eagle	10,622	0			10,622
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	15,965	0	0	98,599	114,564
	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	966,719	0	343,595	0	1,310,314
	Ending Net Position	966,719	0	343,595	6,839,685	8,150,000
	Total Liabilities & Deferred Inflows and Net Position	982,684	0	343,595	6,938,285	8,264,564

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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: 01/07/24 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 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Ended 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Adopted Budget
	REVENUES:												52%
	Pitkin County Assessed Value	167,964,260	169,352,710		169,352,710								250,793,890
	Eagle County Assessed Value	269,177,620	270,854,380		270,854,380								416,476,540
	Total Assessed Value	437,141,880	440,207,090		440,207,090								667,270,430
	Mill Levy Rate - General	2.968	3.020		3.020								3.240
	Mill Levy Rate - Debt	1.001	0.000		0.000								0.000
	Total Mill Levy Rate	3.969	3.020		3.020								3.240
	Property Taxes - General Fund	1,293,253	1,329,425	0	1,329,425	1,308,808	1,323,707	(14,899)	(10,641)	3,191	(13,831)	98%	2,161,956
	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	55,319	53,454	1,865	5,622	5,345	277	94%	95,909
	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	42,072	42,315	(243)	0	0	0	75%	59,241
	Park & Program Fees & Misc.	195,446	241,830	(162,174)	79,656	71,156	60,830	10,326	10,580	0	10,580	29%	253,830
	Grants & Sponsorships	60,000	95,000	(43,000)	52,000	51,500	276,000	(224,500)	5,000	0	5,000	54%	95,000
	Interest Income	24,809	26,799	20,201	47,000	42,640	24,566	18,074	3,912	2,233	1,679	159%	40,131
	TOTAL REVENUES	2,145,340	1,808,274	(184,973)	1,623,301	1,571,496	1,780,872	(209,377)	14,473	10,769	3,704	87%	2,706,067
		=	=	=	=	=	=	=	=	=	=		=
	EXPENDITURES:												
	General and Administrative	617,044	700,509	(50,621)	751,130	672,453	637,539	(34,914)	52,337	38,573	(13,764)	96%	822,153
	Programming & Activities	156,283	145,450	13,000	132,450	115,507	145,433	29,926	4,000	18	(3,983)	79%	157,875
	Maintenance	243,168	295,670	(50,221)	345,891	283,394	282,442	(952)	30,508	14,008	(16,500)	96%	321,607
	Capital	353,975	461,500	199,442	262,058	204,646	420,000	215,354	(7,004)	5,000	12,004	44%	1,451,600
	Debt Service	454,414	0	0	0	0	0	0	0	0	0		0
	TOTAL EXPENDITURES	1,824,884	1,603,129	111,600	1,491,529	1,276,000	1,485,414	209,414	79,842	57,598	(22,243)	80%	2,753,235
		=	=	=	=	=	=	=	=	=	=		=
	EXCESS REVENUES OVER EXPEND	320,455	205,145	(73,372)	131,773	295,495	295,458	37	(65,369)	(46,829)	(18,539)		(47,168)
	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	1,375,683	1,242,629	133,053		1,146,591
	Combined Fund Balances - End	1,014,819	1,105,487	41,105	1,146,591	1,310,314	1,195,800	114,514	1,310,314	1,195,800	114,514		1,099,423

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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: 01/07/24 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 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Ended 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Adopted Budget	
	REVENUES:												52%	
	Pitkin County Assessed Value	167,964,260	169,352,710	0%	169,352,710						48%		250,793,890	
	Eagle County Assessed Value	269,177,620	270,854,380	0%	270,854,380						54%		416,476,540	
	Total Assessed Value	437,141,880	440,207,090	0%	440,207,090								667,270,430	
	Mill Levy Rate	2.968	3.020		3.020								3.240	
	Property Taxes Levied	1,297,437	1,329,425		1,329,425								2,161,956	
41101	Pitkin County Property Taxes	497,251	511,445	0	511,445	511,046	508,508	2,538	1,708	1,227	481	100%	812,572	
41201	Eagle County Property Taxes	796,002	817,980	0	817,980	797,763	815,199	(17,437)	(12,349)	1,963	(14,312)	98%	1,349,384	
41401	Pitkin County Specific Ownership Tax	17,787	17,901	0	17,901	15,576	16,273	(698)	1,495	1,627	(132)	87%	28,440	
41501	Eagle County Specific Ownership Tax	43,106	40,899	0	40,899	39,743	37,181	2,562	4,127	3,718	409	97%	67,469	
42001	Conservation Trust	54,234	56,420	0	56,420	42,072	42,315	(243)	0	0	0	75%	59,241	
42201	Interest Income	19,018	21,149	11,851	33,000	29,620	19,387	10,233	2,834	1,762	1,072	140%	18,588	
43401	Park & Pavillion Rentals	12,269	15,000	0	15,000	14,715	15,000	(285)	475	0	475	98%	15,750	
43411	Field Rentals	31,962	27,000	13,000	40,000	39,591	27,000	12,591	8,073	0	8,073	147%	28,350	
43431	Tennis Rentals	5,837	5,000	3,000	8,000	7,575	5,000	2,575	20	0	20	152%	6,930	
43501	Program Fees - Adult	60	150	0	150	0	150	(150)	0	0	0	0%	150	
43601	Program Fees - Youth	25	150	0	150	0	150	(150)	0	0	0	0%	150	
43701	Program Fees - Special Events	0	0	550	550	591	0	591	?	0	0	0	N/A	8,000
43801	Program Fees - Bike Park	60,092	10,000	0	10,000	5,106	10,000	(4,894)	2,012	0	2,012	51%	10,500	
	Private Lessons - Bike Park		0	0	0		0	0		0	0		N/A	0
43901	Merchandise - Bike Park	2,088	3,000	0	3,000	586	3,000	(2,414)	0	0	0	20%	500	
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	2,276	2,806	2,992	530	2,462	?	0	0	0	565%	2,500
	TOTAL REVENUES	1,622,844	1,526,624	30,677	1,557,301	1,506,976	1,499,693	7,282	8,395	10,298	(1,903)	99%	2,408,525	

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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: 01/07/24

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 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Ended 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Adopted Budget
	EXPENDITURES:												
	General and Administrative												
51001	Accounting and Consulting	55,015	64,000	(2,000)	66,000	64,923	59,250	(5,673)	6,202	4,750	(1,452)	101%	72,600
51601	Advertising, Newsletter & PR	2,810	10,000	(3,800)	13,800	13,800	10,000	(3,800)	1,118	0	(1,118)	138%	14,490
51901	Audit	6,250	7,000	0	7,000	6,890	7,000	110	0	0	0	98%	7,350
52401	Elections	17,384	20,000	(3,772)	23,772	23,772	20,000	(3,772)	0	0	0	119%	0
	Employee Housing		15,000	15,000	0		15,000	15,000		0	0	0%	0
	Employee Housing - Employee Contrib.		(15,000)	(15,000)	0		(15,000)	(15,000)		0	0	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	(7,000)	12,000	10,958	4,583	(6,374)	1,250	417	(833)	219%	12,600
53001	Consulting	33,405	50,000	(37,500)	87,500	85,327	50,000	(35,327)	2,900	0	(2,900)	171%	91,875
52201	Management Staff	289,654	312,000	0	312,000	271,858	276,000	4,142	22,956	24,000	1,044	87%	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	(1,693)	5,693	5,693	4,000	(1,693)	447	0	(447)	142%	4,000
53401	Miscellaneous Other	5,429	5,000	(200)	5,200	5,190	4,583	(606)	457	417	(41)	104%	5,460
53601	Office Supplies & Expenses	5,869	6,000	(200)	6,200	6,171	5,500	(671)	1,304	500	(804)	103%	5,000
53501	Staff Uniforms	2,929	4,000	(1,000)	5,000	4,530	4,000	(530)	2,576	0	(2,576)	113%	5,250
53901	Rec Software	3,837	4,000	0	4,000	0	4,000	4,000	0	0	0	0%	20,000
53911	Credit Card Fees	2,377	600	(300)	900	812	550	(262)	29	50	21	135%	4,000
53801	Website	249	3,000	0	3,000	2,160	2,750	590	150	250	100	72%	3,000
52501	Health & Safety	693	3,000	0	3,000	1,370	3,000	1,631	0	250	250	46%	3,000
54201	Travel and Training	12,166	7,000	2,000	5,000	2,035	6,417	4,382	397	583	186	29%	7,000
54901	Recreation Benefit	2,341	2,700	0	2,700	1,259	2,700	1,441	0	0	0	47%	3,600
54401	Payroll Taxes	19,500	20,246	(419)	20,666	14,200	17,910	3,711	1,004	1,557	553	70%	20,050
54601	Retirement Employer Portion	17,609	19,720	0	19,720	16,312	17,445	1,133	1,420	1,517	97	83%	23,656
54801	Workers comp	8,299	19,109	(202)	19,312	14,896	19,109	4,213	0	0	0	78%	16,158
55001	Personnel Benefits - Health Insurance	50,538	45,466	(4,534)	50,000	48,518	41,677	(6,841)	10,106	3,789	(6,318)	107%	54,370
55201	Telephone & Internet	4,308	4,470	0	4,470	3,436	4,098	661	303	373	69	77%	4,694
55401	Treasurer's Fees - Pitkin County	24,908	25,572	0	25,572	25,574	25,425	(149)	90	61	(28)	100%	40,629
55601	Treasurer's Fees - Eagle County	23,910	24,539	0	24,539	23,953	24,456	503	(371)	59	430	98%	40,482
55801	Contingency		10,000	10,000	0		0	0		0	0	0%	10,000
	Total General and Administrative	617,044	700,509	(50,621)	751,130	672,453	637,539	(34,914)	52,337	38,573	(13,764)	96%	822,153
	Programming & Activities												
54001	Special Events	4,031	20,000	0	20,000	15,522	20,000	4,478	0	0	0	78%	50,000
	Vending Machines												6,000
54101	Programming - Sports	(48)	210	0	210	44	193	149	0	18	18	21%	225
61101	Contract Service - Parks/Programming	4,800	8,240	0	8,240	225	8,240	8,015	0	0	0	3%	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	(797)	3,000	3,797	0	0	0	-27%	3,000
56301	Maintenance Staff - Bike Park	113,717	114,000	13,000	101,000	100,513	114,000	13,487	4,000	0	(4,000)	88%	90,000
	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	13,000	132,450	115,507	145,433	29,926	4,000	18	(3,983)	79%	157,875

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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: 01/07/24

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 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Ended 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Adopted Budget
	Maintenance:												
61001	Parks Hourly Staff	72,333	91,520	(18,480)	110,000	102,010	84,000	(18,010)	9,529	7,500	(2,029)	111%	110,000
61201	Contract Maintenance-Lawn Contract	39,270	43,000	(10,400)	53,400	53,400	43,000	(10,400)	7,339	0	(7,339)	124%	53,500
61301	Contract Labor - Parks	6,715	2,000	(3,000)	5,000	4,730	2,000	(2,730)	0	0	0	237%	6,000
61401	Contract Maintenance-Misc Contracts	0	8,000	3,000	5,000	0	6,000	6,000	0	0	0	0%	5,250
61601	Building Repairs & Maintenance	10,423	7,000	(5,000)	12,000	11,490	6,417	(5,074)	799	583	(216)	164%	8,000
61801	Electricity	3,842	5,000	0	5,000	4,157	4,583	426	301	417	115	83%	6,000
61901	Water	2,878	5,000	0	5,000	4,595	4,583	(12)	376	417	41	92%	5,250
61911	Reudi Augmentation Water Lease	295	500	0	500	0	458	458	0	42	42	0%	525
62001	Expendable Supplies	10,955	10,000	(421)	10,421	10,421	10,000	(421)	0	2,500	2,500	104%	10,942
62201	Field Maintenance	5,641	10,000	0	10,000	7,797	10,000	2,203	2,284	0	(2,284)	78%	10,500
62401	Chemical Application	12,842	13,000	0	13,000	11,996	13,000	1,004	161	0	(161)	92%	13,650
62501	Annual Fertilization Program	3,543	14,000	0	14,000	7,745	14,000	6,256	0	0	0	55%	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	3,345	9,167	5,822	100	833	733	33%	10,500
62801	Irrigation Repairs	14,281	15,000	0	15,000	6,567	15,000	8,433	0	0	0	44%	15,750
63001	Landscape Maintenance	765	3,000	(4,472)	7,472	7,472	3,000	(4,472)	4,374	0	(4,374)	249%	7,846
63201	Machinery and Vehicle Repairs	9,445	8,000	(6,000)	14,000	12,280	7,333	(4,946)	1,502	667	(836)	153%	14,700
63401	Park Accessories	1,006	2,000	0	2,000	80	2,000	1,920	0	0	0	4%	2,100
63601	Repairs and Maintenance	722	3,000	0	3,000	387	3,000	2,613	75	300	225	13%	3,150
63801	Tools & Accessories	5,360	4,000	(321)	4,321	4,321	4,000	(321)	654	0	(654)	108%	4,537
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	(5,000)	14,000	12,340	8,250	(4,090)	3,015	750	(2,265)	137%	6,000
64101	Soil Tack Application	3,804	5,500	(127)	5,627	5,627	5,500	(127)	0	0	0	102%	4,000
64201	Materials (Top Soil, Road Base, Sand)	12,821	15,000	0	15,000	2,394	15,000	12,606	0	0	0	16%	8,000
	Total Maintenance	243,168	295,670	(50,221)	345,891	283,394	282,442	(952)	30,508	14,008	(16,500)	96%	321,607
	TOTAL OPERATING EXPEND	1,016,495	1,141,629	(87,842)	1,229,471	1,071,354	1,065,414	(5,940)	86,845	52,598	(34,247)	94%	1,301,635
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	606,350	384,995	(57,165)	327,831	435,621	434,279	1,342	(78,450)	(42,300)	(36,150)		1,106,890
	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)	57,165	(327,831)	0	0	0	0	0	0		(1,106,890)
	TOTAL OTHER FINANCING	(587,232)	(384,995)	57,165	(327,831)	0	0	0	0	0	0		(1,106,890)
	Surplus(Deficit) w/ Othr Fin Sources	19,118	0	0	0	435,621	434,279	1,342	(78,450)	(42,300)	(36,150)		0
37001	FUND BALANCE - BEGINNING	511,980	523,678	7,420	531,098	531,098	523,678	7,420	1,045,169	1,000,257	44,913		531,098
	FUND BALANCE - END	531,098	523,678	7,420	531,098	966,719	957,957	8,763	966,719	957,957	8,763		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 PERIODS INDICATED													
Printed: 01/07/24 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 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Ended 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Adopted Budget
	REVENUE:												
	Pitkin County Assessed Value	167,964,260	169,352,710		169,352,710								250,793,890
	Eagle County Assessed Value	269,177,620	270,854,380		270,854,380								416,476,540
	Total Assessed Value	437,141,880	440,207,090		440,207,090								667,270,430
	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
75702	Bond Defeasance/Redemption	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 PERIODS INDICATED

Printed: 01/07/24

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 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Ended 11/30/23 Actual	Ended 11/30/23 Budget	Variance Favorable (Unfavor)	Percent of Budget YTD	Cal Yr '24 Adopted Budget
	REVENUE:												
46004	Interest Income	1,446	5,650	8,350	14,000	13,020	5,179	7,841	1,078	471	607	230%	21,542
46404	Miscellaneous Income & Sponsorships	0	181,000	(181,000)	0	0	181,000	(181,000)	0	0	0	0%	181,000
46604	SouthPark Grant Proceeds	0	0	0	0	0	0	0	0	0	0	N/A	
46904	Park Sponsorships	60,000	95,000	(43,000)	52,000	51,500	95,000	(43,500)	5,000	0	5,000	54%	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	(215,650)	66,000	64,520	281,179	(216,659)	6,078	471	5,607	23%	297,542
	EXPENDITURES:												
	Recreational Facilities												
82804	Dog Park	0	0	0	0	0	0	0	0	0	0		50,000
	Playground												330,000
81204	Concrete	0	15,000	0	15,000	13,820	15,000	1,180	0	0	0	92%	
84504	Landscaping / Planting	6,621	5,000	(58)	5,058	5,058	5,000	(58)	0	0	0	101%	35,000
81304	Electricity/Utilities	0	0	0	0	0	0	0	0	0	0	N/A	20,000
81004	Irrigation	9,891	10,000	0	10,000	10,000	10,000	0	0	0	0	100%	
82004	Basketball, Baseball & Tennis Courts	4,600	45,000	(19,000)	64,000	63,163	45,000	(18,163)	0	0	0	140%	50,000
83504	Park Amenities	29,013	8,000	(4,000)	12,000	10,907	8,000	(2,907)	20	0	(20)	136%	5,000
83604	Goalset - Soccer	0	0	0	0	0	0	0	0	0	0	N/A	0
82504	Bike Park	100,994	30,000	0	30,000	26,416	30,000	3,584	0	0	0	88%	200,000
	Concessions/Restrooms	28,486	3,000	0	3,000	0	3,000	3,000	0	0	0	0%	
82604	Shade Structure	0	25,000	0	25,000	0	25,000	25,000	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	0
84514	Parking Lot - Asphalt Maint.	83,483	20,000	(5,000)	25,000	23,933	20,000	(3,933)	0	0	0	120%	35,000
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		181,000	181,000	0	0	181,000	181,000	0	0	0	0%	181,000
	Forest Service Building												350,000
	Contingency/Unallocated		36,500	36,500	0		0	0		0	0	0%	125,600
	Recreation Facilities Subtotal	296,090	378,500	189,442	189,058	153,297	342,000	188,703	20	0	(20)	41%	1,381,600
	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 - Leases	31,319	60,000	10,000	50,000	47,327	55,000	7,673	13,056	5,000	(8,056)	79%	45,000
87504	Park Maintenance Equipment	23,364	23,000	0	23,000	4,023	23,000	18,977	(20,079)	0	20,079	17%	25,000
	Common Areas Subtotal	57,885	83,000	10,000	73,000	51,350	78,000	26,650	(7,024)	5,000	12,024	62%	70,000
	TOTAL EXPENDITURES	353,975	461,500	199,442	262,058	204,646	420,000	215,354	(7,004)	5,000	12,004	44%	1,451,600
	Excess Rev Over (Under) Exp	(292,529)	(179,850)	(16,208)	(196,058)	(140,126)	(138,821)	(1,305)	13,082	(4,529)	17,611		(1,154,058)
	OTHER FINANCING SOURCES (USES):												
46704	Transfer In From General Fund	598,000	384,995	(57,165)	327,831	0	0	0	0	0	0	0%	1,106,890
	TOTAL OTHER FINANCING	598,000	384,995	(57,165)	327,831	0	0	0	0	0	0	0%	1,106,890
	Surplus(Deficit) w/ Othr Fin Sources	305,471	205,145	(73,372)	131,773	(140,126)	(138,821)	(1,305)	13,082	(4,529)	17,611		(47,168)
37004	FUND BALANCE - BEGINNING	178,250	376,664	107,057	483,721	483,721	376,664	107,057	330,513	242,373	88,141		615,494
	FUND BALANCE - END	483,721	581,809	33,684	615,494	343,595	237,843	105,751	343,595	237,843	105,751		568,326

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