

RESOLUTION TO AMEND 2024 BUDGET

WHEREAS, the Board of Directors of Crown Mountain Park and Recreation District appropriated funds for the fiscal year 2024 as follows:

GENERAL FUND:	
Operating Expenses	\$1,260,985
Fund Transfers	<u>\$1,147,539</u>
TOTAL GENERAL FUND:	\$2,408,524

CAPITAL PROJECTS FUND:	
Capital Expenditures	<u>\$1,451,600</u>
TOTAL CAPITAL PROJECTS FUND:	\$1,451,600

WHEREAS, the necessity has arisen for additional expenditures requiring the expenditure of funds in excess of those appropriated for the fiscal year 2024; and

WHEREAS, the unanticipated additional expenditures are contingencies which could not have been reasonable foreseen at the time of adoption of the budget; and

WHEREAS, funds are available for such an expenditure from surplus funds available to the District.

NOW THEREFORE BE IT RESOLVED that the Board of Directors of Crown Mountain Park and Recreation District shall and hereby does amend the budget for fiscal year 2024, as follows:

GENERAL FUND:	
Operating Expenses	\$1,307,666
Fund Transfers	<u>\$1,235,688</u>
TOTAL GENERAL FUND:	\$2,543,354

CAPITAL PROJECTS FUND:	
Capital Expenditures	<u>\$1,451,600</u>
TOTAL CAPITAL PROJECTS FUND:	\$1,451,600

BE IT FURTHER RESOLVED that such sums are hereby appropriated from the revenue of the District to the proper funds for the purpose stated.

Dated this 13th day of November, 2024.

CROWN MOUNTAIN PARK AND RECREATION
DISTRICT

By: Leroy Dmory

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

Printed: 03/27/25

All Funds Combined Summary		2023	2024 ANNUAL				2024 YTD			Cal Yr '25	'25 Budget	
Account No.		Cal Yr Audited Actual	Cal Yr '24 Adopted Budget	Cal Yr '24 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2024 Forecast	Ended 9/30/24 Actual	Ended 9/30/24 Budget	Variance Favorable (Unfavor)	Cal Yr '25 Adopted Budget	'25 Budget vs '24 Forecast	Percent
	REVENUES:		52%	0%						1%		
	Pitkin County Assessed Value	169,352,710	250,793,890	250,793,890		250,793,890				251,779,700	985,810	0%
	Eagle County Assessed Value	270,854,380	416,476,540	416,476,540		416,476,540				421,386,580	4,910,040	1%
	Total Assessed Value	440,207,090	667,270,430	667,270,430		667,270,430				673,166,280	5,895,850	1%
	Mill Levy Rate - General	3.020	3.240	3.240		3.240				3.245	0.005	0%
	Mill Levy Rate - Debt	0.000	0.000	0.000		0.000				0.000	0.000	NA
	Total Mill Levy Rate	3.020	3.240	3.240		3.240				3.245	0.005	0%
	Property Taxes - General Fund	1,310,106	2,161,956	2,242,643	0	2,242,643	2,209,705	2,120,014	89,691	2,184,425	(58,219)	-3%
	Property Taxes - Debt Service Fund	0	0	0	0	0	0	0	0	0	0	NA
	SO Taxes - General Fund	65,174	95,909	95,909	0	95,909	59,990	69,752	(9,762)	96,966	1,057	1%
	SO Taxes - Debt Service Fund	0	0	0	0	0	0	0	0	0	0	NA
	CTF Lottery Funds	59,355	59,241	59,241	0	59,241	39,193	44,431	(5,238)	61,018	1,777	3%
	Park & Program Fees & Misc.	71,306	253,830	308,993	(180,917)	128,076	118,146	72,080	46,066	268,750	140,674	110%
	Grants & Sponsorships	76,500	95,000	95,000	(55,000)	40,000	22,883	276,000	(253,117)	95,000	55,000	138%
	Interest Income	46,429	43,974	62,886	0	62,886	55,649	32,981	22,669	67,446	4,561	7%
	TOTAL REVENUES	1,628,870	2,709,910	2,864,672	(235,917)	2,628,755	2,505,566	2,615,258	(109,692)	2,773,605	144,850	6%
		=	=	=	=	=	=	=	=	=	=	
	EXPENDITURES:											
	General and Administrative	740,495	793,278	815,734	9,465	806,269	624,973	638,766	13,793	949,679	143,410	18%
	Programming & Activities	128,553	157,875	170,000	(9,500)	179,500	176,709	157,819	(18,891)	133,000	(46,500)	-26%
	Maintenance	326,903	309,833	321,933	(1,000)	322,933	253,077	270,066	16,989	389,403	66,471	21%
	Capital	233,837	1,451,600	1,451,600	844,684	606,916	251,951	1,385,350	1,133,399	1,472,100	865,184	143%
	Debt Service	0	0	0	0	0	0	0	0	0	0	NA
	TOTAL EXPENDITURES	1,429,789	2,712,585	2,759,266	843,649	1,915,618	1,306,711	2,452,002	1,145,291	2,944,183	1,028,565	54%
		=	=	=	=	=	=	=	=	=	=	
	EXCESS REVENUES OVER EXPEND	199,081	(2,675)	105,406	607,732	713,137	1,198,855	163,256	1,035,599	(170,578)	(883,715)	-124%
	Other Financing Sources - Bond Proceeds											
	Other Financing Uses - Bond Cost of Issuance											
	Combined Fund Balances - Beginning	1,014,819	1,256,401	1,213,900	(0)	1,213,900	1,213,900	1,256,401	(42,501)	1,927,037	713,137	59%
	Combined Fund Balances - End	1,213,900	1,253,726	1,319,306	607,731	1,927,037	2,412,755	1,419,657	993,098	1,756,459	(170,578)	-9%
		=	=	=	=	=	=	=	=	=	=	

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

Printed: 03/27/25

General Fund		2023	2024 ANNUAL				2024 YTD					
Account No.		Cal Yr Audited Actual	Cal Yr '24 Adopted Budget	Cal Yr '24 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2024 Forecast	Ended 9/30/24 Actual	Ended 9/30/24 Budget	Variance Favorable (Unfavor)	Cal Yr '25 Adopted Budget	'25 Budget vs '24 Forecast	Percent
	REVENUES:		52%	0%						1%		
	Pitkin County Assessed Value	169,352,710	250,793,890	250,793,890	48%	250,793,890				251,779,700	985,810	0%
	Eagle County Assessed Value	270,854,380	416,476,540	416,476,540	54%	416,476,540				421,386,580	4,910,040	1%
	Total Assessed Value	440,207,090	667,270,430	667,270,430	52%	667,270,430				673,166,280	5,895,850	1%
	Mill Levy Rate	3.020	3.240	3.240		3.240				3.245	0.005	0%
	Property Taxes Levied	1,329,425	2,161,956	2,161,956		2,161,956				2,184,425	22,469	1%
41101	Pitkin County Property Taxes	511,485	812,572	812,572	0	812,572	797,116	796,808	307	817,025	4,453	1%
41201	Eagle County Property Taxes	798,621	1,349,384	1,349,384	0	1,349,384	1,331,902	1,323,206	8,696	1,367,399	18,015	1%
42003	Property Taxes - State Bacfill Pitkin Cty	0	0	27,781	0	27,781	27,781	0	27,781	0	(27,781)	-100%
42002	Property Taxes - State Backfill Eagle Cty	0	0	52,906	0	52,906	52,906	0	52,906	0	(52,906)	-100%
41401	Pitkin County Specific Ownership Tax	18,239	28,440	28,440	0	28,440	15,996	20,684	(4,688)	28,596	156	1%
41501	Eagle County Specific Ownership Tax	46,935	67,469	67,469	0	67,469	43,994	49,069	(5,075)	68,370	901	1%
42001	Conservation Trust	59,355	59,241	59,241	0	59,241	39,193	44,431	(5,238)	61,018	1,777	3%
42201	Interest Income	32,292	18,588	37,500	0	37,500	40,627	13,941	26,686	22,902	(14,598)	-39%
43401	Park & Pavillion Rentals	14,865	15,750	15,750	0	15,750	13,113	15,750	(2,637)	15,750	0	0%
43411	Field Rentals	39,591	28,350	35,000	0	35,000	46,911	28,350	18,561	45,000	10,000	29%
43431	Tennis Rentals	7,575	6,930	6,930	0	6,930	8,067	6,930	1,137	8,500	1,570	23%
43501	Program Fees - Adult	0	150	0	0	0	0	150	(150)	0	0	NA
43601	Program Fees - Youth	0	150	0	0	0	0	150	(150)	0	0	NA
43701	Program Fees - Special Events	591	8,000	0	0	0	0	8,000	(8,000)	5,000	5,000	NA
43801	Program Fees - Bike Park	5,106	10,500	10,500	0	10,500	10,140	9,750	390	10,500	0	0%
	Private Lessons - Bike Park		0	0	0	0		0	0	0	0	NA
43901	Merchandise - Bike Park	586	500	4,498	0	4,498	4,899	500	4,399	500	(3,998)	-89%
43711	Program Fees - Ice Rink	0	0	0	0	0	0	0	0	0	0	NA
43721	Reimbursement - Ice Rink	0	0	0	0	0	0	0	0	0	0	NA
42601	Other Revenues	2,992	2,500	55,315	0	55,315	35,016	2,500	32,516	2,500	(52,815)	-95%
	TOTAL REVENUES	1,538,233	2,408,525	2,563,286	0	2,563,286	2,467,661	2,320,218	147,442	2,453,061	(110,225)	-4%

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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: 03/27/25

General Fund (Continued)		2023	2024 ANNUAL				2024 YTD					
Account No.		Cal Yr Audited Actual	Cal Yr '24 Adopted Budget	Cal Yr '24 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2024 Forecast	Ended 9/30/24 Actual	Ended 9/30/24 Budget	Variance Favorable (Unfavor)	Cal Yr '25 Adopted Budget	'25 Budget vs '24 Forecast	Percent
	EXPENDITURES:											
	General and Administrative											
51001	Accounting and Consulting	68,559	72,600	72,600	0	72,600	57,277	56,370	(907)	76,230	3,630	5%
51601	Advertising, Newsletter & PR	14,372	10,500	5,000	0	5,000	3,251	9,625	6,374	10,000	5,000	100%
51901	Audit	6,890	7,350	8,500	0	8,500	8,500	7,350	(1,150)	8,925	425	5%
52401	Elections	23,772	0	0	0	0	0	0	0	26,500	26,500	NA
	Employee Housing		0	0	0	0		0	0	0	0	NA
	Employee Housing - Employee Contrib.		0	0	0	0		0	0	0	0	NA
52601	Insurance	18,818	24,240	19,655	0	19,655	19,655	24,240	4,585	22,400	2,745	14%
52801	Legal	13,258	7,350	7,350	0	7,350	6,239	5,513	(726)	50,000	42,650	580%
53001	Consulting	95,074	73,500	90,000	0	90,000	83,663	73,500	(10,163)	120,000	30,000	33%
52201	Management Staff	310,343	327,600	327,600	0	327,600	233,293	239,400	6,107	343,980	16,380	5%
52301	Management Staff Incentives	0	1,050	15,000	0	15,000	0	0	0	1,103	(13,898)	-93%
53201	Memberships	6,417	4,000	5,500	0	5,500	5,881	4,000	(1,881)	5,500	0	0%
53401	Miscellaneous Other	7,995	5,250	4,000	0	4,000	2,625	3,938	1,312	4,000	0	0%
53601	Office Supplies & Expenses	6,325	5,000	3,000	0	3,000	2,448	3,750	1,302	3,000	0	0%
53501	Staff Uniforms	5,237	4,200	2,000	0	2,000	918	3,750	2,832	2,000	0	0%
53901	Rec Software	0	20,000	20,000	0	20,000	20,000	20,000	0	20,000	0	0%
53911	Credit Card Fees	841	4,000	3	0	3	3	3,000	2,997	0	(3)	-100%
53801	Website	5,660	3,000	3,000	0	3,000	2,180	2,250	70	10,000	7,000	233%
52501	Health & Safety	1,667	3,000	3,000	0	3,000	825	2,500	1,675	3,000	0	0%
54201	Travel and Training	2,852	7,000	5,000	0	5,000	2,398	5,250	2,852	7,000	2,000	40%
54901	Recreation Benefit	2,139	3,600	3,600	0	3,600	900	2,400	1,500	3,600	0	0%
54401	Payroll Taxes	15,913	20,050	20,050	(536)	20,586	7,480	14,652	7,172	22,238	1,653	8%
54601	Retirement Employer Portion	19,033	23,656	23,656	0	23,656	21,766	17,287	(4,479)	24,639	983	4%
54801	Workers comp	14,896	16,158	16,158	0	16,158	14,868	16,158	1,290	18,074	1,916	12%
55001	Personnel Benefits - Health Insurance	47,071	54,370	62,281	0	62,281	46,448	40,777	(5,671)	70,689	8,407	13%
55201	Telephone & Internet	3,785	4,694	4,694	0	4,694	2,876	3,520	645	4,929	235	5%
55401	Treasurer's Fees - Pitkin County	25,598	40,629	42,018	0	42,018	39,896	39,840	(56)	40,851	(1,166)	-3%
55601	Treasurer's Fees - Eagle County	23,981	40,482	42,069	0	42,069	41,583	39,696	(1,886)	41,022	(1,047)	-2%
55801	Contingency		10,000	10,000	10,000	0		0	0	10,000	10,000	NA
	Total General and Administrative	740,495	793,278	815,734	9,465	806,269	624,973	638,766	13,793	949,679	143,410	18%
	Programming & Activities											
54001	Special Events	16,310	50,000	70,000	(5,500)	75,500	75,490	50,000	(25,490)	50,000	(25,500)	-34%
	Vending Machines		6,000	7,000	0	7,000	5,567	6,000	434	0	(7,000)	-100%
54101	Programming - Sports	104	225	0	0	0	0	169	169	0	0	NA
61101	Contract Service - Parks/Programming	225	8,650	0	0	0	0	8,650	8,650	0	0	NA
56101	Programming - Bike Park	0	0	0	0	0	0	0	0	0	0	NA
56201	Merchandise - Bike Park	(600)	3,000	3,000	3,000	0	0	3,000	3,000	3,000	3,000	NA
56301	Maintenance Staff - Bike Park	112,513	90,000	90,000	(7,000)	97,000	95,652	90,000	(5,652)	80,000	(17,000)	-18%
	Programming Staff - Bike Park		0	0	0	0		0	0	0	0	NA
	Private Lesson Staff - Bike Park		0	0	0	0		0	0	0	0	NA
57101	Maintenance Staff - Ice Rink	0	0	0	0	0	0	0	0	0	0	NA
57201	Ice Rink Utilities	0	0	0	0	0	0	0	0	0	0	NA
	Total Programming & Activities	128,553	157,875	170,000	(9,500)	179,500	176,709	157,819	(18,891)	133,000	(46,500)	-26%

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

Printed: 03/27/25

General Fund (Continued)		2023	2024 ANNUAL				2024 YTD			Cal Yr '25	'25 Budget	
Account No.		Cal Yr Audited Actual	Cal Yr '24 Adopted Budget	Cal Yr '24 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2024 Forecast	Ended 9/30/24 Actual	Ended 9/30/24 Budget	Variance Favorable (Unfavor)	Adopted Budget	'24 Forecast	Percent
	Maintenance:											
61001	Parks Hourly Staff	116,006	110,000	110,000	0	110,000	85,385	83,700	(1,685)	145,500	35,500	32%
61201	Contract Maintenance-Lawn Contract	53,400	53,500	53,500	0	53,500	38,740	53,500	14,760	60,000	6,500	12%
61301	Contract Labor - Parks	4,730	6,000	6,000	0	6,000	3,750	6,000	2,250	6,000	0	0%
61401	Contract Maintenance-Misc Contracts	0	5,250	2,000	0	2,000	0	4,000	4,000	2,100	100	5%
61601	Building Repairs & Maintenance	14,226	8,000	8,000	0	8,000	6,971	6,000	(971)	8,000	0	0%
61801	Electricity	4,634	6,000	6,000	0	6,000	3,589	4,500	911	6,000	0	0%
61901	Water	5,907	5,250	5,250	0	5,250	4,020	3,938	(83)	5,513	263	5%
61911	Reudi Augmentation Water Lease	0	525	525	0	525	149	394	245	20,000	19,475	3710%
62001	Expendable Supplies	12,377	10,500	10,500	0	10,500	9,326	7,000	(2,326)	11,025	525	5%
62201	Field Maintenance	8,021	10,500	10,500	0	10,500	6,250	10,500	4,250	11,025	525	5%
62401	Chemical Application	14,734	13,650	13,650	0	13,650	11,681	11,700	19	14,333	683	5%
62501	Annual Fertilization Program	7,745	10,000	4,000	0	4,000	3,599	10,000	6,401	10,000	6,000	150%
62511	Tree Care	4,408	5,408	5,408	0	5,408	4,631	5,408	776	5,678	271	5%
62601	Gas & Oil	4,012	10,500	8,000	0	8,000	4,410	7,875	3,465	9,000	1,000	13%
62801	Irrigation Repairs	6,792	15,750	30,000	(1,000)	31,000	30,472	15,750	(14,722)	25,000	(6,000)	-19%
63001	Landscape Maintenance	8,276	3,150	3,150	0	3,150	2,158	7,846	5,688	3,308	158	5%
63201	Machinery and Vehicle Repairs	13,987	8,400	12,000	0	12,000	11,949	6,300	(5,649)	11,000	(1,000)	-8%
63401	Park Accessories	80	2,100	2,100	0	2,100	287	2,100	1,813	2,205	105	5%
63601	Repairs and Maintenance	2,335	3,150	3,150	0	3,150	1,167	2,520	1,353	3,308	158	5%
63801	Tools & Accessories	6,029	4,200	4,200	0	4,200	3,366	4,537	1,171	4,410	210	5%
63901	Playground Fill	5,831	0	0	0	0	0	0	0	0	0	NA
64001	Trash Removal & San-o-lets	12,918	6,000	12,000	0	12,000	10,802	4,500	(6,302)	12,000	0	0%
64101	Soil Tack Application	8,053	4,000	4,000	0	4,000	3,400	4,000	600	4,000	0	0%
64201	Materials (Top Soil, Road Base, Sand)	12,403	8,000	8,000	0	8,000	6,976	8,000	1,024	10,000	2,000	25%
	Total Maintenance	326,903	309,833	321,933	(1,000)	322,933	253,077	270,066	16,989	389,403	66,471	21%
	TOTAL OPERATING EXPEND	1,195,952	1,260,985	1,307,666	(1,036)	1,308,702	1,054,760	1,066,652	11,892	1,472,083	163,381	12%
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	342,281	1,147,539	1,255,620	(1,036)	1,254,585	1,412,901	1,253,567	159,334	980,978	(273,606)	-22%
	OTHER FINANCING SOURCES (USES):											
42801	Transfer from Debt Svc Fund	0	0	0	0	0	0	0	0	0	(0)	-100%
69001	Transfers in (out)	(275,403)	(1,147,539)	(1,235,688)	37,478	(1,198,210)	0	0	0	(899,288)	298,922	-25%
	TOTAL OTHER FINANCING	(275,403)	(1,147,539)	(1,235,688)	37,478	(1,198,210)	0	0	0	(899,288)	298,922	-25%
	Surplus(Deficit) w/ Othr Fin Sources	66,878	0	19,932	36,443	56,375	1,412,901	1,253,567	159,334	81,690	25,316	45%
37001	FUND BALANCE - BEGINNING	531,098	531,098	597,976	0	597,976	597,976	531,098	66,878	654,351	56,375	9%
	FUND BALANCE - END	597,976	531,098	617,908	36,443	654,351	2,010,877	1,784,665	226,213	736,041	81,690	12%

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.
(66,878.47)

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

Printed: 03/27/25

Capital Projects Fund		2023	2024 ANNUAL				2024 YTD			Cal Yr '25	'25 Budget	
Account No.		Ended Audited Actual	Cal Yr '24 Adopted Budget	Cal Yr '24 Amended Budget	Variance Favorable (Unfavor)	Cal Yr 2024 Forecast	Ended 9/30/24 Actual	Ended 9/30/24 Budget	Variance Favorable (Unfavor)	Adopted Budget	'24 Forecast	Percent
	REVENUE:											
46004	Interest Income	14,137	25,386	25,386	0	25,386	15,022	19,039	(4,017)	44,544	19,158	75%
46404	Miscellaneous Income & Sponsorships	0	181,000	181,000	(180,917)	83	83	181,000	(180,917)	181,000	180,917	217972%
46604	SouthPark Grant Proceeds	0			0		0	0	0		0	NA
46904	Park Sponsorships	76,500	95,000	95,000	(55,000)	40,000	22,800	95,000	(72,200)	95,000	55,000	138%
46924	Grant Proceeds - Artificial Turf Goal Mounts	0			0		0	0	0		0	NA
46504	Grant Proceeds	0			0		0	0	0		0	NA
42605	Grant Proceeds - Next50	0			0		0	0	0		0	NA
	TOTAL REVENUE	90,637	301,386	301,386	(235,917)	65,469	37,905	295,039	(257,134)	320,544	255,075	390%
	EXPENDITURES:											
	Recreational Facilities											
82804	Dog Park	0	50,000	50,000	50,000	0	0	50,000	50,000	0	0	NA
	Playground		330,000	330,000	326,900	3,100		330,000	330,000	0	(3,100)	-100%
81204	Concrete	13,820			0		0	0	0		0	NA
84504	Landscaping / Planting	5,058	35,000	35,000	(40,000)	75,000	48,468	0	(48,468)	95,000	20,000	27%
81304	Electricity/Utilities	0	20,000	20,000	(10,000)	30,000	0	0	0	75,000	45,000	150%
81004	Irrigation	10,000			0		0	0	0		0	NA
82004	Basketball, Baseball & Tennis Courts	63,163	50,000	50,000	(10,000)	60,000	59,037	50,000	(9,037)	20,000	(40,000)	-67%
83504	Park Amenities	10,907	5,000	5,000	(1,000)	6,000	5,159	5,000	(159)	40,000	34,000	567%
82504	Bike Park	26,416	200,000	200,000	(30,000)	230,000	42,955	200,000	157,045	40,000	(190,000)	-83%
	Concessions/Restrooms	0			(50,000)	50,000	0	0	0	0	(50,000)	-100%
82604	Shade Structure	0			0		0	0	0		0	NA
83004	Picnic Areas	0			(816)	816	816	0	(816)		(816)	-100%
82614	Artificial Turf	0			0		0	0	0	700,000	700,000	NA
84524	Top Dress Fields/Drill Seed	0	0	0	0	0	0	0	0	0	0	NA
84514	Parking Lot - Asphalt Maint.	23,933	35,000	35,000	30,000	5,000	0	35,000	35,000	90,000	85,000	1700%
84534	Drainage	0			(55,000)	55,000	50,787	0	(50,787)	20,000	(35,000)	-64%
84104	Storage Garage Renovation	0			0		0	0	0		0	
88004	Updated Capital Replacement Reserve	0			0		0	0	0		0	NA
82904	Ice Rink Installation	0			0		0	0	0		0	NA
83704	Inground Trampoline	0	181,000	181,000	181,000	0	0	181,000	181,000	181,000	181,000	NA
	Forest Service Building		350,000	350,000	350,000	0		350,000	350,000		0	NA
	Contingency/Unallocated		125,600	125,600	125,600	0		125,600	125,600	126,100	126,100	NA
	Recreation Facilities Subtotal	153,297	1,381,600	1,381,600	866,684	514,916	207,222	1,326,600	1,119,378	1,387,100	872,184	169%
	Common Areas/Infrastructure											
87804	Website & Digital Content	0			0		0	0	0		0	NA
87204	Irrigation System Upgrade Site Control/ IQ	0			0		0	0	0		0	NA
87404	Pond Improvements	0			(15,000)	15,000	1,203	0	(1,203)	30,000	15,000	100%
88104	Equipment - New Truck	0			0		0	0	0		0	NA
87704	Equipment - Leases	49,703	45,000	45,000	0	45,000	41,287	33,750	(7,537)	45,000	0	0%
87504	Park Maintenance Equipment	30,838	25,000	25,000	(7,000)	32,000	2,238	25,000	22,762	10,000	(22,000)	-69%
	Common Areas Subtotal	80,541	70,000	70,000	(22,000)	92,000	44,728	58,750	14,022	85,000	(7,000)	-8%
	TOTAL EXPENDITURES	233,837	1,451,600	1,451,600	844,684	606,916	251,951	1,385,350	1,133,399	1,472,100	865,184	143%
	Excess Rev Over (Under) Exp	(143,201)	(1,150,214)	(1,150,214)	608,767	(541,447)	(214,046)	(1,090,311)	876,265	(1,151,556)	(610,109)	113%
	OTHER FINANCING SOURCES (USES):											
46704	Transfer In From General Fund	275,403	1,147,539	1,235,688	(37,478)	1,198,210	0	0	0	899,288	(298,922)	-25%
	TOTAL OTHER FINANCING	275,403	1,147,539	1,235,688	(37,478)	1,198,210	0	0	0	899,288	(298,922)	-25%
	Surplus(Deficit) w/ Othr Fin Sources	132,202	(2,675)	85,474	571,289	656,762	(214,046)	(1,090,311)	876,265	(252,268)	(909,031)	-138%
37004	FUND BALANCE - BEGINNING	483,721	725,303	615,924	(0)	615,924	615,924	725,303	(109,379)	1,272,686	656,762	107%
	FUND BALANCE - END	615,924	722,628	701,398	571,288	1,272,686	401,878	(365,008)	766,886	1,020,418	(252,268)	-20%

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