

**Parachute Battlement Mesa Park & Rec District
Stmnt of Activities Budget vs. Actual**

Accrual Basis

January 2020

	Jan 20	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
Non-Operating Income				
Conservation Trust Fund	0.00	22,000.00	-22,000.00	0.0%
Contributions				
Community Park Classic	0.00	10,000.00	-10,000.00	0.0%
Contributions - Other	13.63	1,000.00	-986.37	1.4%
Total Contributions	13.63	11,000.00	-10,986.37	0.1%
Gas Royalties	5,742.60	80,000.00	-74,257.40	7.2%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	6,642.84	104,000.00	-97,357.16	6.4%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Abatement	0.00	0.00	0.00	0.0%
Delinquent Taxes	36,219.30			
Interest on Delinquent Taxes	3,626.76			
Specific Ownership Tax	15,088.88	145,000.00	-129,911.12	10.4%
Property Tax Revenue - Other	975.52	2,177,820.00	-2,176,844.48	0.0%
Total Property Tax Revenue	55,910.46	2,322,820.00	-2,266,909.54	2.4%
Rent Cafe				
Rental Income	1,150.00	13,800.00	-12,650.00	8.3%
Total Rent Cafe	1,150.00	13,800.00	-12,650.00	8.3%
Total Non-Operating Income	69,459.53	3,030,120.00	-2,960,660.47	2.3%
Operating Income				
Course Income				
Advantage Club-Memberships	1,500.00	160,000.00	-158,500.00	0.9%
Cart Fees	0.00	83,500.00	-83,500.00	0.0%
Driving Range	0.00	10,000.00	-10,000.00	0.0%
Golf Customer PrePaid	0.00			
Green Fees	150.00	155,000.00	-154,850.00	0.1%
Tournament Income	0.00			
Total Course Income	1,650.00	408,500.00	-406,850.00	0.4%
Golf Pro Shop Sales				
Balls-Gloves	227.70	16,000.00	-15,772.30	1.4%
Hard Goods	890.54	22,000.00	-21,109.46	4.0%
Headwear	35.14	12,500.00	-12,464.86	0.3%
Soft Goods	214.74	25,000.00	-24,785.26	0.9%
Total Golf Pro Shop Sales	1,368.12	75,500.00	-74,131.88	1.8%

	<u>Jan 20</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Program Income				
Baseball				
Tee Ball	0.00	1,750.00	-1,750.00	0.0%
Baseball - Other	0.00	1,800.00	-1,800.00	0.0%
Total Baseball	0.00	3,550.00	-3,550.00	0.0%
Basketball	910.00	2,000.00	-1,090.00	45.5%
Basketball-Tiny Tot	0.00	1,000.00	-1,000.00	0.0%
Craft Fair	0.00	15,000.00	-15,000.00	0.0%
Flag Football	0.00	2,000.00	-2,000.00	0.0%
Flag Football Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
New P&R Programs	0.00	3,500.00	-3,500.00	0.0%
Scholarship Discount	-140.00	-3,000.00	2,860.00	4.7%
Soccer	0.00	3,000.00	-3,000.00	0.0%
Soccer-Tiny Tot	0.00	2,000.00	-2,000.00	0.0%
Softball-Adult	0.00	0.00	0.00	0.0%
Sports Shirts	0.00	4,000.00	-4,000.00	0.0%
Volleyball-Adult	0.00	800.00	-800.00	0.0%
Wrestling	0.00	11,000.00	-11,000.00	0.0%
Total Program Income	770.00	45,850.00	-45,080.00	1.7%
Rec Sales				
Charge for Services	78.00	1,000.00	-922.00	7.8%
Day Passes	4,310.00	36,200.00	-31,890.00	11.9%
Fitness Classes	60.00	3,800.00	-3,740.00	1.6%
Memberships				
Membership In District				
Adult Memberships	19,696.00	279,000.00	-259,304.00	7.1%
Adult Monthly	4,742.00			
Family In-District	6,187.00			
Family Month	475.25			
Youth-Memberships	1,140.00	105,000.00	-103,860.00	1.1%
Youth Monthly	718.00			
Total Membership In District	32,958.25	384,000.00	-351,041.75	8.6%
Memberships Out of District				
Out of District Monthly	882.50			
Memberships Out of District - Other	122.25	12,000.00	-11,877.75	1.0%
Total Memberships Out of District	1,004.75	12,000.00	-10,995.25	8.4%
Total Memberships	33,963.00	396,000.00	-362,037.00	8.6%

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Misc. Program Income	529.50			
Octoberfest donations	0.00	2,500.00	-2,500.00	0.0%
Punch Pass	0.00	18,100.00	-18,100.00	0.0%
Rentals-Room & Equip	2,668.87	25,000.00	-22,331.13	10.7%
Sale of Goods	712.57	12,000.00	-11,287.43	5.9%
Silver Sneakers & Active Fit	882.00	8,500.00	-7,618.00	10.4%
Swim Lessons	508.00	7,000.00	-6,492.00	7.3%
Universal Tickets	1,785.50	18,000.00	-16,214.50	9.9%
Total Rec Sales	45,497.44	528,100.00	-482,602.56	8.6%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	49,285.56	1,072,950.00	-1,023,664.44	4.6%
Total Income	118,745.09	4,103,070.00	-3,984,324.91	2.9%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	0.00	8,000.00	-8,000.00	0.0%
Hard Goods	1,010.60	20,000.00	-18,989.40	5.1%
Headwear	0.00	2,000.00	-2,000.00	0.0%
Soft Goods	0.00	24,000.00	-24,000.00	0.0%
Total Pro Shop Cost of Goods Sold	1,010.60	54,000.00	-52,989.40	1.9%
Rec Center Cost of goods sold	0.00	5,000.00	-5,000.00	0.0%
Total Cost of Goods Sold	1,010.60	59,000.00	-57,989.40	1.7%
Total COGS	1,010.60	59,000.00	-57,989.40	1.7%
Gross Profit	117,734.49	4,044,070.00	-3,926,335.51	2.9%
Expense				
Automobile Expense	100.50	600.00	-499.50	16.8%
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
General and Administrative				
Accounting	0.00	42,000.00	-42,000.00	0.0%
Advertising and Promotion	531.96	25,000.00	-24,468.04	2.1%
Bankcard Fees	512.45	16,000.00	-15,487.55	3.2%
Computer and Internet Expenses				
Website	264.00			
Computer and Internet Expenses - ...	425.00	20,200.00	-19,775.00	2.1%
Total Computer and Internet Expenses	689.00	20,200.00	-19,511.00	3.4%
Contingency	0.00	60,000.00	-60,000.00	0.0%

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Director Compensation	200.00	4,000.00	-3,800.00	5.0%
District Oversight Management				
Out of Scope	0.00	3,000.00	-3,000.00	0.0%
District Oversight Management - Ot...	0.00	88,008.00	-88,008.00	0.0%
Total District Oversight Management	0.00	91,008.00	-91,008.00	0.0%
Elections	0.00	20,000.00	-20,000.00	0.0%
Employee Background Verif	5.00	500.00	-495.00	1.0%
Grant Preparation	0.00	3,000.00	-3,000.00	0.0%
Insurance Expense				
Property & Liability	0.00	50,000.00	-50,000.00	0.0%
Workers Comp	1,622.00	18,600.00	-16,978.00	8.7%
Total Insurance Expense	1,622.00	68,600.00	-66,978.00	2.4%
Misc. Expense	49.18			
Office Equipment	0.00	500.00	-500.00	0.0%
Office Supplies	520.65	7,000.00	-6,479.35	7.4%
Payroll Services	0.00	8,500.00	-8,500.00	0.0%
Postage & Freight	0.00	2,920.00	-2,920.00	0.0%
Printing	0.00	2,750.00	-2,750.00	0.0%
Professional Fees				
Audit-Statutory	0.00	10,500.00	-10,500.00	0.0%
Legal	0.00	20,000.00	-20,000.00	0.0%
Total Professional Fees	0.00	30,500.00	-30,500.00	0.0%
Security System	167.67	950.00	-782.33	17.6%
Telephone Expense	535.47	24,000.00	-23,464.53	2.2%
Training/Dues/Subscriptions	600.00	8,000.00	-7,400.00	7.5%
Total General and Administrative	5,433.38	435,428.00	-429,994.62	1.2%
Non-Operating Expense				
TABOR	0.00	75,000.00	-75,000.00	0.0%
Treasurer's Fees	816.44	44,500.00	-43,683.56	1.8%
Total Non-Operating Expense	816.44	119,500.00	-118,683.56	0.7%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	0.00	48,000.00	-48,000.00	0.0%
Equipment Repairs	0.00	18,000.00	-18,000.00	0.0%
Flowers	0.00	1,200.00	-1,200.00	0.0%
Gas/Oil	0.00	20,000.00	-20,000.00	0.0%
Irrigation Repairs	3,020.04	50,000.00	-46,979.96	6.0%
Maintenance Supplies/Equipment	1,486.71	35,000.00	-33,513.29	4.2%

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Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	0.00	4,000.00	-4,000.00	0.0%
Total Course Maintenance Expense	4,506.75	177,200.00	-172,693.25	2.5%
Landscape Maintenance	0.00	57,000.00	-57,000.00	0.0%
Parks Operating Expenses				
Ball Field	0.00	40,000.00	-40,000.00	0.0%
Cleaning Facilities	276.00			
Skate and Dog Parks	0.00	2,500.00	-2,500.00	0.0%
Total Parks Operating Expenses	276.00	42,500.00	-42,224.00	0.6%
Pro-Shop Expenses				
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
Supplies	0.00	6,000.00	-6,000.00	0.0%
Tournament Expense	32.05	5,000.00	-4,967.95	0.6%
Total Pro-Shop Expenses	32.05	13,000.00	-12,967.95	0.2%
Program Expenditures				
Baseball-Softball	0.00	2,000.00	-2,000.00	0.0%
Basketball	0.00	2,000.00	-2,000.00	0.0%
Basketball-Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
Craft Fair	0.00	5,000.00	-5,000.00	0.0%
Flag Football-Tiny Tots exp	0.00	1,000.00	-1,000.00	0.0%
Flag Football exp	0.00	1,000.00	-1,000.00	0.0%
New Program Expense	0.00	1,500.00	-1,500.00	0.0%
Program Events	0.00	500.00	-500.00	0.0%
Soccer	0.00	1,000.00	-1,000.00	0.0%
Soccer-Tiny tots	0.00	1,000.00	-1,000.00	0.0%
Sports Shirts	0.00	2,750.00	-2,750.00	0.0%
Tee Ball	0.00	1,500.00	-1,500.00	0.0%
Volleyball	0.00	100.00	-100.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Total Program Expenditures	0.00	28,350.00	-28,350.00	0.0%
Rec Center Operating Expenses				
Janitorial	3,780.00	50,000.00	-46,220.00	7.6%
Pool Expense	272.20	20,000.00	-19,727.80	1.4%
Program Expenditures-Rec				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	399.50	1,500.00	-1,100.50	26.6%
Total Program Expenditures-Rec	399.50	3,000.00	-2,600.50	13.3%
Repairs & Maintenance General	0.00	30,000.00	-30,000.00	0.0%

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Supplies	806.52	15,000.00	-14,193.48	5.4%
Total Rec Center Operating Expenses	5,258.22	118,000.00	-112,741.78	4.5%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	155.00	2,000.00	-1,845.00	7.8%
Utilities				
Electrical	3,762.83	69,350.00	-65,587.17	5.4%
Electrical 2	1,688.64	34,000.00	-32,311.36	5.0%
Natural Gas	0.00	25,000.00	-25,000.00	0.0%
Sewer	775.98	9,610.00	-8,834.02	8.1%
Trash	219.76	4,650.00	-4,430.24	4.7%
Water	358.32	41,100.00	-40,741.68	0.9%
Total Utilities	6,805.53	183,710.00	-176,904.47	3.7%
Total Operating Expense	17,033.55	636,760.00	-619,726.45	2.7%
Payroll Expenses	91,244.56	1,065,314.00	-974,069.44	8.6%
Repairs and Maintenance				
Building Repair & Maintenance	5,481.21	55,000.00	-49,518.79	10.0%
Equipment Repairs & Maintenance	0.00	45,500.00	-45,500.00	0.0%
Total Repairs and Maintenance	5,481.21	100,500.00	-95,018.79	5.5%
Total Expense	120,109.64	2,359,602.00	-2,239,492.36	5.1%
Net Ordinary Income	-2,375.15	1,684,468.00	-1,686,843.15	-0.1%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Income	0.00	1,831,924.00	-1,831,924.00	0.0%
Other Expense				
Capital Outlay				
Community Park				
CP Playground-Furnishings	0.00	25,000.00	-25,000.00	0.0%
Total Community Park	0.00	25,000.00	-25,000.00	0.0%
Golf Course				
Cart Paths	0.00	40,000.00	-40,000.00	0.0%
Daisy Ditch	0.00	65,000.00	-65,000.00	0.0%
Golf Equipment				
Golf Maint Equip	0.00	45,000.00	-45,000.00	0.0%

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Total Golf Equipment	0.00	45,000.00	-45,000.00	0.0%
Irrigation Pond	7,550.00	985,000.00	-977,450.00	0.8%
Total Golf Course	7,550.00	1,135,000.00	-1,127,450.00	0.7%
Rec Center Capital Improvements				
Irrigation with Pond	0.00	150,000.00	-150,000.00	0.0%
Rec Building Improvements	0.00	200,000.00	-200,000.00	0.0%
Total Rec Center Capital Improvements	0.00	350,000.00	-350,000.00	0.0%
Total Capital Outlay	7,550.00	1,510,000.00	-1,502,450.00	0.5%
Transfers Out	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Expense	7,550.00	3,341,924.00	-3,334,374.00	0.2%
Net Other Income	-7,550.00	-1,510,000.00	1,502,450.00	0.5%
Net Income	-9,925.15	174,468.00	-184,393.15	-5.7%