

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
 January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	3,042.54			
<b>Non-Operating Income</b>				
Conservation Trust Fund	0.00	22,000.00	-22,000.00	0.0%
<b>Contributions</b>				
Community Park Classic	0.00	9,800.00	-9,800.00	0.0%
Contributions - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total Contributions</b>	0.00	14,800.00	-14,800.00	0.0%
Gas Royalties	4,154.77	0.00	4,154.77	100.0%
Grants	0.00	50,000.00	-50,000.00	0.0%
Interest Income	363.14	37,500.00	-37,136.86	1.0%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
<b>Property Tax Revenue</b>				
Delinquent Taxes	231,370.97			
Interest on Delinquent Taxes	20,060.87			
Specific Ownership Tax	11,997.59	128,000.00	-116,002.41	9.4%
Property Tax Revenue - Other	992.40	1,782,915.00	-1,781,922.60	0.1%
<b>Total Property Tax Revenue</b>	264,421.83	1,910,915.00	-1,646,493.17	13.8%
Rent Cafe	0.00	14,400.00	-14,400.00	0.0%
<b>Total Non-Operating Income</b>	268,939.74	2,051,115.00	-1,782,175.26	13.1%
<b>Operating Income</b>				
<b>Course Income</b>				
Advantage Club-Memberships	1,575.00	155,000.00	-153,425.00	1.0%
Cart Fees	0.00	110,000.00	-110,000.00	0.0%
Discounts	-17.52	-10,000.00	9,982.48	0.2%
Driving Range	0.00	12,000.00	-12,000.00	0.0%
Gift card	250.00			
Golf Customer PrePaid	0.00			
Green Fees	0.00	160,000.00	-160,000.00	0.0%
Tournament Income	0.00	5,000.00	-5,000.00	0.0%
Course Income - Other	21.84			
<b>Total Course Income</b>	1,829.32	432,000.00	-430,170.68	0.4%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	72.80	20,000.00	-19,927.20	0.4%
Hard Goods	708.60	23,000.00	-22,291.40	3.1%
Headwear	7.50	10,000.00	-9,992.50	0.1%
Soft Goods	0.00	25,000.00	-25,000.00	0.0%
<b>Total Golf Pro Shop Sales</b>	788.90	78,000.00	-77,211.10	1.0%
<b>Program Income</b>				
<b>Baseball</b>				
Tee Ball	0.00	1,750.00	-1,750.00	0.0%
Baseball - Other	0.00	2,500.00	-2,500.00	0.0%

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
 January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
<b>Total Baseball</b>	0.00	4,250.00	-4,250.00	0.0%
<b>Basketball</b>	0.00	4,000.00	-4,000.00	0.0%
<b>Basketball-Tiny Tot</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Craft Fair</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Flag Football</b>	0.00	2,500.00	-2,500.00	0.0%
<b>Flag Football Tiny Tots</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Movies under the Stars</b>	0.00	2,000.00	-2,000.00	0.0%
<b>New P&amp;R Programs</b>	150.00	10,000.00	-9,850.00	1.5%
<b>Scholarship Discount</b>	0.00	-2,500.00	2,500.00	0.0%
<b>Soccer</b>	0.00	3,000.00	-3,000.00	0.0%
<b>Soccer-Tiny Tot</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Softball-Adult</b>	0.00	2,500.00	-2,500.00	0.0%
<b>Sports Shirts</b>	0.00	4,000.00	-4,000.00	0.0%
<b>Volleyball-Adult</b>	0.00	1,250.00	-1,250.00	0.0%
<b>Wrestling</b>	0.00	11,000.00	-11,000.00	0.0%
<b>Total Program Income</b>	150.00	61,000.00	-60,850.00	0.2%
<b>Rec Sales</b>				
<b>Charge for Services</b>	4.00	350.00	-346.00	1.1%
<b>Day Passes</b>	1,313.00	25,000.00	-23,687.00	5.3%
<b>Fitness Classes</b>	64.00	1,500.00	-1,436.00	4.3%
<b>Memberships</b>				
<b>Membership In District</b>				
<b>Adult Memberships</b>	2,408.00	88,638.00	-86,230.00	2.7%
<b>Adult Monthly</b>	4,028.00			
<b>Family In-District</b>	911.50	16,617.00	-15,705.50	5.5%
<b>Family Month</b>	485.00			
<b>Youth-Memberships</b>	0.00	18,018.00	-18,018.00	0.0%
<b>Youth Monthly</b>	704.00			
<b>Membership In District - Other</b>	0.00	0.00	0.00	0.0%
<b>Total Membership In District</b>	8,536.50	123,273.00	-114,736.50	6.9%
<b>Memberships Out of District</b>				
<b>Out of District Monthly</b>	1,149.00	15,555.00	-14,406.00	7.4%
<b>Memberships Out of District - Other</b>	756.75			
<b>Total Memberships Out of District</b>	1,905.75	15,555.00	-13,649.25	12.3%
<b>Total Memberships</b>	10,442.25	138,828.00	-128,385.75	7.5%
<b>Misc. Program Income</b>	26.45			
<b>Punch Pass</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Rentals-Room &amp; Equip</b>	183.00	47,000.00	-46,817.00	0.4%
<b>Sale of Goods</b>	379.12	13,500.00	-13,120.88	2.8%
<b>Silver Sneakers &amp; Active Fit</b>	482.00	9,000.00	-8,518.00	5.4%
<b>Swim Lessons</b>	616.00	10,000.00	-9,384.00	6.2%
<b>Universal Tickets</b>	772.00	12,000.00	-11,228.00	6.4%

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
 January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
<b>Total Rec Sales</b>	14,281.82	258,178.00	-243,896.18	5.5%
<b>RRR Run-Ride-Raft</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Total Operating Income</b>	17,050.04	844,178.00	-827,127.96	2.0%
<b>Total Income</b>	289,032.32	2,895,293.00	-2,606,260.68	10.0%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
<b>Balls/Gloves</b>	-208.13	10,000.00	-10,208.13	-2.1%
<b>Hard Goods</b>	0.00	19,000.00	-19,000.00	0.0%
<b>Headwear</b>	7.58	5,000.00	-4,992.42	0.2%
<b>Soft Goods</b>	-4,060.84	20,000.00	-24,060.84	-20.3%
<b>Total Pro Shop Cost of Goods Sold</b>	-4,261.39	54,000.00	-58,261.39	-7.9%
<b>Cost of Goods Sold - Other</b>	0.00	6,000.00	-6,000.00	0.0%
<b>Total Cost of Goods Sold</b>	-4,261.39	60,000.00	-64,261.39	-7.1%
<b>Total COGS</b>	-4,261.39	60,000.00	-64,261.39	-7.1%
<b>Gross Profit</b>	293,293.71	2,835,293.00	-2,541,999.29	10.3%
<b>Expense</b>				
<b>General and Administrative</b>				
<b>Accounting</b>	0.00	55,000.00	-55,000.00	0.0%
<b>Advantage Club Promotion</b>	0.00	0.00	0.00	0.0%
<b>Advertising and Promotion</b>	0.00	10,500.00	-10,500.00	0.0%
<b>Bankcard Fees</b>	464.07	15,500.00	-15,035.93	3.0%
<b>Computer and Internet Expenses</b>				
<b>Website</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Computer and Internet Expenses - O...</b>	11,071.93	27,750.00	-16,678.07	39.9%
<b>Total Computer and Internet Expenses</b>	11,071.93	28,750.00	-17,678.07	38.5%
<b>Contingency</b>	0.00	35,000.00	-35,000.00	0.0%
<b>Director Compensation</b>	200.00	2,400.00	-2,200.00	8.3%
<b>District Oversight Management</b>				
<b>Out of Scope</b>	0.00	0.00	0.00	0.0%
<b>District Oversight Management - Other</b>	0.00	95,000.00	-95,000.00	0.0%
<b>Total District Oversight Management</b>	0.00	95,000.00	-95,000.00	0.0%
<b>Employee Background Verif</b>	0.00	350.00	-350.00	0.0%
<b>Grant Preparation</b>	0.00	0.00	0.00	0.0%
<b>Insurance Expense</b>				
<b>Property &amp; Liability</b>	3,516.33	45,000.00	-41,483.67	7.8%
<b>Workers Comp</b>	1,616.00	24,000.00	-22,384.00	6.7%
<b>Total Insurance Expense</b>	5,132.33	69,000.00	-63,867.67	7.4%
<b>Misc. Expense</b>	0.00	600.00	-600.00	0.0%
<b>Office Equipment</b>	0.00	1,900.00	-1,900.00	0.0%

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
 January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
Office Supplies	274.91	5,800.00	-5,525.09	4.7%
Payroll Services	0.00	8,100.00	-8,100.00	0.0%
Postage & Freight	21.84	2,500.00	-2,478.16	0.9%
Printing	0.00	1,250.00	-1,250.00	0.0%
Professional Fees				
Audit-Statutory	0.00	9,500.00	-9,500.00	0.0%
Legal	0.00	20,000.00	-20,000.00	0.0%
<b>Total Professional Fees</b>	<b>0.00</b>	<b>29,500.00</b>	<b>-29,500.00</b>	<b>0.0%</b>
Security System	167.67	875.00	-707.33	19.2%
Training/Dues/Subscriptions	760.00	5,700.00	-4,940.00	13.3%
<b>Total General and Administrative</b>	<b>18,092.75</b>	<b>367,725.00</b>	<b>-349,632.25</b>	<b>4.9%</b>
<b>Non-Operating Expense</b>				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	5,048.46	40,000.00	-34,951.54	12.6%
<b>Total Non-Operating Expense</b>	<b>5,048.46</b>	<b>40,000.00</b>	<b>-34,951.54</b>	<b>12.6%</b>
<b>Operating Expense</b>				
Automobile Expense	75.95	1,150.00	-1,074.05	6.6%
Community Park Golf Classic	0.00	1,250.00	-1,250.00	0.0%
<b>Course Maintenance Expense</b>				
Chemicals & Fertilizer	0.00	38,000.00	-38,000.00	0.0%
Equipment Repairs	1,472.19	8,000.00	-6,527.81	18.4%
Flowers	0.00	1,100.00	-1,100.00	0.0%
Gas/Oil	0.00	20,000.00	-20,000.00	0.0%
Irrigation Repairs	0.00	20,000.00	-20,000.00	0.0%
Maintenance Supplies/Equipment	348.35	25,000.00	-24,651.65	1.4%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	0.00	12,000.00	-12,000.00	0.0%
<b>Course Maintenance Expense - Other</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
<b>Total Course Maintenance Expense</b>	<b>1,820.54</b>	<b>130,100.00</b>	<b>-128,279.46</b>	<b>1.4%</b>
Landscape Maintenance	654.35	38,000.00	-37,345.65	1.7%
<b>Parks Operating Expenses</b>				
Ball Field	0.00	20,500.00	-20,500.00	0.0%
Cleaning Facilities	189.00			
Parks Operating Expenses - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total Parks Operating Expenses</b>	<b>189.00</b>	<b>25,500.00</b>	<b>-25,311.00</b>	<b>0.7%</b>
<b>Pro-Shop Expenses</b>				
Supplies	557.03	9,000.00	-8,442.97	6.2%
Tournament Expense	0.00	3,500.00	-3,500.00	0.0%
<b>Total Pro-Shop Expenses</b>	<b>557.03</b>	<b>12,500.00</b>	<b>-11,942.97</b>	<b>4.5%</b>
<b>Program Expenditures</b>				
Baseball-Softball	0.00	1,800.00	-1,800.00	0.0%
Basketball	0.00	1,500.00	-1,500.00	0.0%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
 January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
Craft Fair	0.00	5,500.00	-5,500.00	0.0%
Flag Football-Tiny Tots exp	0.00	500.00	-500.00	0.0%
Flag Football exp	0.00	500.00	-500.00	0.0%
Movies under the Stars	0.00	2,000.00	-2,000.00	0.0%
New Program Expense	0.00	3,000.00	-3,000.00	0.0%
Soccer	0.00	1,000.00	-1,000.00	0.0%
Soccer-Tiny tots	0.00	500.00	-500.00	0.0%
Sports Shirts	0.00	2,500.00	-2,500.00	0.0%
Tee Ball	0.00	500.00	-500.00	0.0%
Volleyball	0.00	250.00	-250.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
<b>Total Program Expenditures</b>	<b>0.00</b>	<b>28,050.00</b>	<b>-28,050.00</b>	<b>0.0%</b>
<b>Rec Center Operating Expenses</b>				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	2,342.98	10,000.00	-7,657.02	23.4%
Program Expenditures-Rec	0.00	3,500.00	-3,500.00	0.0%
Repairs & Maintenance General	209.38	8,000.00	-7,790.62	2.6%
Supplies	273.48	12,000.00	-11,726.52	2.3%
<b>Total Rec Center Operating Expenses</b>	<b>2,825.84</b>	<b>81,500.00</b>	<b>-78,674.16</b>	<b>3.5%</b>
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	161.98	2,300.00	-2,138.02	7.0%
<b>Utilities</b>				
Electrical	4,256.68	59,500.00	-55,243.32	7.2%
Electrical 2	1,597.66	42,375.00	-40,777.34	3.8%
Natural Gas	0.00	15,000.00	-15,000.00	0.0%
Sewer	775.98	10,075.00	-9,299.02	7.7%
Trash	125.19	4,750.00	-4,624.81	2.6%
Water	265.38	40,000.00	-39,734.62	0.7%
Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total Utilities</b>	<b>7,020.89</b>	<b>171,700.00</b>	<b>-164,679.11</b>	<b>4.1%</b>
<b>Total Operating Expense</b>	<b>13,305.58</b>	<b>507,050.00</b>	<b>-493,744.42</b>	<b>2.6%</b>
<b>Payroll Expenses</b>	<b>52,671.37</b>	<b>1,137,373.00</b>	<b>-1,084,701.63</b>	<b>4.6%</b>
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	3,620.60	90,000.00	-86,379.40	4.0%
Equipment Repairs & Maintenance	0.00	22,000.00	-22,000.00	0.0%
Repairs and Maintenance - Other	120.70	0.00	120.70	100.0%
<b>Total Repairs and Maintenance</b>	<b>3,741.30</b>	<b>112,000.00</b>	<b>-108,258.70</b>	<b>3.3%</b>
<b>Total Expense</b>	<b>92,859.46</b>	<b>2,164,148.00</b>	<b>-2,071,288.54</b>	<b>4.3%</b>
<b>Net Ordinary Income</b>	<b>200,434.25</b>	<b>671,145.00</b>	<b>-470,710.75</b>	<b>29.9%</b>
<b>Other Income/Expense</b>				
Other Income				

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
January 2021

	<u>Jan 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Transfer In	0.00	1,645,449.00	-1,645,449.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>1,645,449.00</b>	<b>-1,645,449.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
<b>Capital Outlay</b>				
<b>Community Park</b>				
CP Playground-Furnishings	0.00	0.00	0.00	0.0%
<b>Total Community Park</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Golf Course</b>				
Daisy Ditch	0.00	10,000.00	-10,000.00	0.0%
<b>Golf Equipment</b>				
Golf Maint Equip	0.00	0.00	0.00	0.0%
<b>Total Golf Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
Irrigation System	0.00	1,000,000.00	-1,000,000.00	0.0%
<b>Total Golf Course</b>	<b>0.00</b>	<b>1,010,000.00</b>	<b>-1,010,000.00</b>	<b>0.0%</b>
<b>Rec Center Capital Improvements</b>				
Pool Projects	0.00	20,000.00	-20,000.00	0.0%
Rec Building Improvements	0.00	125,000.00	-125,000.00	0.0%
<b>Total Rec Center Capital Improvements</b>	<b>0.00</b>	<b>145,000.00</b>	<b>-145,000.00</b>	<b>0.0%</b>
<b>Total Capital Outlay</b>	<b>0.00</b>	<b>1,155,000.00</b>	<b>-1,155,000.00</b>	<b>0.0%</b>
<b>Transfers Out</b>	<b>0.00</b>	<b>1,645,449.00</b>	<b>-1,645,449.00</b>	<b>0.0%</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>2,800,449.00</b>	<b>-2,800,449.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-1,155,000.00</b>	<b>1,155,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b><u>200,434.25</u></b>	<b><u>-483,855.00</u></b>	<b><u>684,289.25</u></b>	<b><u>-41.4%</u></b>