

ALL FUNDS: Statement of Activities Budget to Actual

January through October 2021

	<u>Jan - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	5,317.89			
Non-Operating Income				
Conservation Trust Fund	28,442.13	22,000.00	6,442.13	129.3%
Contributions				
Community Park Classic	4,505.00	9,800.00	-5,295.00	46.0%
Contributions - Other	5,943.08	5,000.00	943.08	118.9%
Total Contributions	10,448.08	14,800.00	-4,351.92	70.6%
Gas Royalties	37,862.25	0.00	37,862.25	100.0%
Grants	90,341.14	50,000.00	40,341.14	180.7%
Interest Income	2,995.77	37,500.00	-34,504.23	8.0%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Delinquent Taxes	232,086.25			
Dow Energy Impact Grant Proceed	18.43			
Interest on Delinquent Taxes	20,580.56			
Specific Ownership Tax	101,153.88	128,000.00	-26,846.12	79.0%
Property Tax Revenue - Other	1,778,805.09	1,782,915.00	-4,109.91	99.8%
Total Property Tax Revenue	2,132,644.21	1,910,915.00	221,729.21	111.6%
Rent Cafe				
Rental Income	12,660.00	14,400.00	-1,740.00	87.9%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
Total Rent Cafe	12,660.00	14,400.00	-1,740.00	87.9%
Total Non-Operating Income	2,315,393.58	2,051,115.00	264,278.58	112.9%
Operating Income				
Community Park Rental	100.00			
Course Income				
Advantage Club-Memberships	165,115.00	155,000.00	10,115.00	106.5%
Cart Fees	139,398.81	110,000.00	29,398.81	126.7%
Discounts	-6,392.88	-10,000.00	3,607.12	63.9%
Driving Range	22,363.50	12,000.00	10,363.50	186.4%
Gift card	4,707.00			
Golf Customer PrePaid	24,465.00			
Green Fees	249,193.16	160,000.00	89,193.16	155.7%
Tournament Income	14,002.00	5,000.00	9,002.00	280.0%
Course Income - Other	103.80			
Total Course Income	612,955.39	432,000.00	180,955.39	141.9%
Golf Pro Shop Sales				
Balls-Gloves	24,012.00	20,000.00	4,012.00	120.1%
Hard Goods	29,952.55	23,000.00	6,952.55	130.2%
Headwear	17,008.76	10,000.00	7,008.76	170.1%
Soft Goods	30,073.46	25,000.00	5,073.46	120.3%
Total Golf Pro Shop Sales	101,046.77	78,000.00	23,046.77	129.5%

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Program Income				
Baseball				
Tee Ball	1,890.00	1,750.00	140.00	108.0%
Baseball - Other	3,445.00	2,500.00	945.00	137.8%
Total Baseball	<u>5,335.00</u>	<u>4,250.00</u>	<u>1,085.00</u>	<u>125.5%</u>
Basketball	4,125.00	4,000.00	125.00	103.1%
Basketball-Tiny Tot	1,155.00	1,000.00	155.00	115.5%
Craft Fair	9,100.00	15,000.00	-5,900.00	60.7%
Flag Football	1,280.00	2,500.00	-1,220.00	51.2%
Flag Football Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
Movies under the Stars	2,250.00	2,000.00	250.00	112.5%
New P&R Programs	5,047.00	10,000.00	-4,953.00	50.5%
Scholarship Discount	279.50	-2,500.00	2,779.50	-11.2%
Soccer	35.00	3,000.00	-2,965.00	1.2%
Soccer-Tiny Tot	1,715.00	2,000.00	-285.00	85.8%
Softball-Adult	0.00	2,500.00	-2,500.00	0.0%
Sports Shirts	0.00	4,000.00	-4,000.00	0.0%
Volleyball	720.00	1,250.00	-530.00	57.6%
Wrestling	0.00	11,000.00	-11,000.00	0.0%
Program Income - Other	10.00			
Total Program Income	<u>31,051.50</u>	<u>61,000.00</u>	<u>-29,948.50</u>	<u>50.9%</u>
Rec Sales				
Charge for Services	2,934.24	350.00	2,584.24	838.4%
Day Passes	25,734.02	25,000.00	734.02	102.9%
Fitness Classes	5,532.00	1,500.00	4,032.00	368.8%
Memberships				
Membership In District				
Adult Memberships	31,110.64	88,638.00	-57,527.36	35.1%
Adult Monthly	40,667.87			
Family In-District	14,258.24	16,617.00	-2,358.76	85.8%
Family Month	7,017.09			
Youth-Memberships	2,768.00	18,018.00	-15,250.00	15.4%
Youth Monthly	11,218.73			
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	<u>107,040.57</u>	<u>123,273.00</u>	<u>-16,232.43</u>	<u>86.8%</u>
Memberships Out of District				
Out of District Monthly	8,844.00	15,555.00	-6,711.00	56.9%
Memberships Out of District - Other	1,997.75			
Total Memberships Out of District	<u>10,841.75</u>	<u>15,555.00</u>	<u>-4,713.25</u>	<u>69.7%</u>
Total Memberships	<u>117,882.32</u>	<u>138,828.00</u>	<u>-20,945.68</u>	<u>84.9%</u>
Misc. Program Income	502.25			
Punch Pass	0.00	1,000.00	-1,000.00	0.0%

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Parachute Battlement Mesa Park & Rec District

11/08/21

ALL FUNDS: Statement of Activities Budget to Actual

Accrual Basis

January through October 2021

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
Rentals-Room & Equip	8,621.58	47,000.00	-38,378.42	18.3%
Sale of Goods	10,383.62	13,500.00	-3,116.38	76.9%
Silver Sneakers & Active Fit	3,875.82	9,000.00	-5,124.18	43.1%
Swim Lessons	11,009.00	10,000.00	1,009.00	110.1%
Universal Tickets	7,092.56	12,000.00	-4,907.44	59.1%
Total Rec Sales	193,567.41	258,178.00	-64,610.59	75.0%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	938,721.07	844,178.00	94,543.07	111.2%
Total Income	3,259,432.54	2,895,293.00	364,139.54	112.6%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	14,598.08	10,000.00	4,598.08	146.0%
Hard Goods	20,108.62	19,000.00	1,108.62	105.8%
Headwear	4,860.49	5,000.00	-139.51	97.2%
Soft Goods	28,757.97	20,000.00	8,757.97	143.8%
Total Pro Shop Cost of Goods Sold	68,325.16	54,000.00	14,325.16	126.5%
Rec Center Cost of goods sold	6,252.60			
Cost of Goods Sold - Other	0.00	6,000.00	-6,000.00	0.0%
Total Cost of Goods Sold	74,577.76	60,000.00	14,577.76	124.3%
Total COGS	74,577.76	60,000.00	14,577.76	124.3%
Gross Profit	3,184,854.78	2,835,293.00	349,561.78	112.3%
Expense				
General and Administrative				
Accounting	41,249.97	55,000.00	-13,750.03	75.0%
Advertising and Promotion	10,657.30	10,500.00	157.30	101.5%
Bankcard Fees	14,910.92	15,500.00	-589.08	96.2%
Computer and Internet Expenses				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	53,655.84	27,750.00	25,905.84	193.4%
Total Computer and Internet Expenses	53,680.32	28,750.00	24,930.32	186.7%
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	1,700.00	2,400.00	-700.00	70.8%
District Oversight Management				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	71,250.03	95,000.00	-23,749.97	75.0%
Total District Oversight Management	71,250.03	95,000.00	-23,749.97	75.0%
Employee Background Verif	258.71	350.00	-91.29	73.9%
Grant Preparation	0.00	0.00	0.00	0.0%
Insurance Expense				
Property & Liability	35,704.83	45,000.00	-9,295.17	79.3%

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Workers Comp	15,691.00	24,000.00	-8,309.00	65.4%
Total Insurance Expense	51,395.83	69,000.00	-17,604.17	74.5%
Licenses	30.00			
Misc. Expense	238.49	600.00	-361.51	39.7%
Office Equipment	1,177.55	1,900.00	-722.45	62.0%
Office Supplies	3,556.44	5,800.00	-2,243.56	61.3%
Payroll Services	6,075.00	8,100.00	-2,025.00	75.0%
Postage & Freight	1,848.84	2,500.00	-651.16	74.0%
Printing	1,151.38	1,250.00	-98.62	92.1%
Professional Fees				
Audit-Statutory	9,000.00	9,500.00	-500.00	94.7%
Legal	0.00	20,000.00	-20,000.00	0.0%
Total Professional Fees	9,000.00	29,500.00	-20,500.00	30.5%
Security & Cameras	7,563.34	875.00	6,688.34	864.4%
Telephone Expense	1,605.00			
Training/Dues/Subscriptions	4,781.52	5,700.00	-918.48	83.9%
Total General and Administrative	282,130.64	367,725.00	-85,594.36	76.7%
Non-Operating Expense				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	40,629.46	40,000.00	629.46	101.6%
Total Non-Operating Expense	40,629.46	40,000.00	629.46	101.6%
Operating Expense				
Automobile Expense	871.00	1,150.00	-279.00	75.7%
Community Park Golf Classic	1,860.44	1,250.00	610.44	148.8%
Course Maintenance Expense				
Chemicals & Fertilizer	34,062.88	38,000.00	-3,937.12	89.6%
Equipment Repairs	2,395.82	8,000.00	-5,604.18	29.9%
Flowers	1,067.60	1,100.00	-32.40	97.1%
Gas/Oil	19,070.78	20,000.00	-929.22	95.4%
Irrigation Repairs	64,960.94	20,000.00	44,960.94	324.8%
Maintenance Supplies/Equipment	19,335.57	25,000.00	-5,664.43	77.3%
Maintenance Uniforms	313.74	1,000.00	-686.26	31.4%
Sand/Soil/Seed	9,297.09	12,000.00	-2,702.91	77.5%
Course Maintenance Expense - Other	807.00	5,000.00	-4,193.00	16.1%
Total Course Maintenance Expense	151,311.42	130,100.00	21,211.42	116.3%
Landscape Maintenance	47,485.59	38,000.00	9,485.59	125.0%
Parks Operating Expenses				
Ball Field	30,042.36	20,500.00	9,542.36	146.5%
Cleaning Facilities	189.00			
Skate and Dog Parks	98.68			
Parks Operating Expenses - Other	0.00	5,000.00	-5,000.00	0.0%
Total Parks Operating Expenses	30,330.04	25,500.00	4,830.04	118.9%
Pro-Shop Expenses				

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Supplies	4,795.68	9,000.00	-4,204.32	53.3%
Tournament Expense	2,795.11	3,500.00	-704.89	79.9%
Total Pro-Shop Expenses	7,590.79	12,500.00	-4,909.21	60.7%
Program Expenditures				
Baseball-Softball	1,125.01	1,800.00	-674.99	62.5%
Basketball	644.23	1,500.00	-855.77	42.9%
Basketball-Tiny Tots	504.75	500.00	4.75	101.0%
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	786.73	500.00	286.73	157.3%
Movies under the Stars	1,959.46	2,000.00	-40.54	98.0%
New Program Expense	3,867.92	3,000.00	867.92	128.9%
Scholarships	37.50			
Soccer	146.10	1,000.00	-853.90	14.6%
Soccer-Tiny tots	345.00	500.00	-155.00	69.0%
Sports Shirts	2,134.75	2,500.00	-365.25	85.4%
Tee Ball	65.66	500.00	-434.34	13.1%
Volleyball	0.00	250.00	-250.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	1,612.70			
Total Program Expenditures	13,229.81	28,050.00	-14,820.19	47.2%
Rec Center Operating Expenses				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	13,021.86	10,000.00	3,021.86	130.2%
Program Expenditures-Rec	127.39	3,500.00	-3,372.61	3.6%
Repairs & Maintenance General	1,201.75	8,000.00	-6,798.25	15.0%
Supplies	15,064.67	12,000.00	3,064.67	125.5%
Rec Center Operating Expenses - Ot...	510.65			
Total Rec Center Operating Expenses	29,926.32	81,500.00	-51,573.68	36.7%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	2,181.65	2,300.00	-118.35	94.9%
Utilities				
Electrical	54,322.62	59,500.00	-5,177.38	91.3%
Electrical 2	32,080.74	42,375.00	-10,294.26	75.7%
Natural Gas	17,809.25	15,000.00	2,809.25	118.7%
Sewer	8,018.46	10,075.00	-2,056.54	79.6%
Trash	4,048.97	4,750.00	-701.03	85.2%
Water	37,890.45	40,000.00	-2,109.55	94.7%
Utilities - Other	0.00	0.00	0.00	0.0%
Total Utilities	154,170.49	171,700.00	-17,529.51	89.8%
Water Rights	1,981.00			
Total Operating Expense	440,938.55	507,050.00	-66,111.45	87.0%

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Payroll Expenses	836,824.53	1,137,373.00	-300,548.47	73.6%
Repairs and Maintenance				
Building Repair & Maintenance	127,396.69	90,000.00	37,396.69	141.6%
Equipment Repairs & Maintenance	1,396.89	22,000.00	-20,603.11	6.3%
Repairs and Maintenance - Other	11,403.08	0.00	11,403.08	100.0%
Total Repairs and Maintenance	<u>140,196.66</u>	<u>112,000.00</u>	<u>28,196.66</u>	<u>125.2%</u>
Total Expense	<u>1,740,719.84</u>	<u>2,164,148.00</u>	<u>-423,428.16</u>	<u>80.4%</u>
Net Ordinary Income	1,444,134.94	671,145.00	772,989.94	215.2%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Income	<u>0.00</u>	<u>1,645,449.00</u>	<u>-1,645,449.00</u>	<u>0.0%</u>
Other Expense				
Capital Outlay				
Community Park				
CP Playground-Furnishings	0.00	0.00	0.00	0.0%
Total Community Park	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Golf Course				
Cart Paths	15,000.00			
Daisy Ditch	3,458.00	10,000.00	-6,542.00	34.6%
Golf Equipment				
Golf Maint Equip	0.00	0.00	0.00	0.0%
Total Golf Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Irrigation Back 9	696,171.06			
Irrigation System	117,694.30	1,000,000.00	-882,305.70	11.8%
Total Golf Course	<u>832,323.36</u>	<u>1,010,000.00</u>	<u>-177,676.64</u>	<u>82.4%</u>
Rec Center Capital Improvements				
Irrigation system	595.00			
Pool Projects	23,377.89	20,000.00	3,377.89	116.9%
Rec Building Improvements	0.00	125,000.00	-125,000.00	0.0%
Rec Equipment	6,500.00			
Tennis Court Remodel	60,972.60			
Total Rec Center Capital Improvements	<u>91,445.49</u>	<u>145,000.00</u>	<u>-53,554.51</u>	<u>63.1%</u>
Total Capital Outlay	<u>923,768.85</u>	<u>1,155,000.00</u>	<u>-231,231.15</u>	<u>80.0%</u>
Transfers Out	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Expense	<u>923,768.85</u>	<u>2,800,449.00</u>	<u>-1,876,680.15</u>	<u>33.0%</u>
Net Other Income	-923,768.85	-1,155,000.00	231,231.15	80.0%
Net Income	<u>520,366.09</u>	<u>-483,855.00</u>	<u>1,004,221.09</u>	<u>-107.5%</u>