

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

Accrual Basis

January through November 2021

	<u>Jan - Nov 21</u>	<u>Budget</u>	<u>\$ Over Bud...</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	6,618.08	5,000.00	1,618.08	132.4%
Total Contributions	11,123.08	14,800.00	-3,676.92	75.2%
Gas Royalties	43,045.92	0.00	43,045.92	100.0%
Grants	111,918.13	50,000.00	61,918.13	223.8%
Interest Income	3,432.56	37,500.00	-34,067.44	9.2%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Abatement	-18.36			
Delinquent Taxes	232,685.33			
Dow Energy Impact Grant Proceed	18.43			
Interest on Abatements	-0.18			
Interest on Delinquent Taxes	20,944.46			
Specific Ownership Tax	122,832.68	128,000.00	-5,167.32	96.0%
Property Tax Revenue - Other	1,782,611.91	1,782,915.00	-303.09	100.0%
Total Property Tax Revenue	2,159,074.27	1,910,915.00	248,159.27	113.0%
Rent Cafe				
Rental Income	13,987.00	14,400.00	-413.00	97.1%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
Total Rent Cafe	13,987.00	14,400.00	-413.00	97.1%
Total Non-Operating Income	2,371,023.09	2,051,115.00	319,908.09	115.6%
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	148,649.81	110,000.00	38,649.81	135.1%
Discounts	-6,649.06	-10,000.00	3,350.94	66.5%
Driving Range	23,398.50	12,000.00	11,398.50	195.0%
Gift card	-17,320.65			
Golf Customer PrePaid	24,465.00			
Green Fees	260,240.16	160,000.00	100,240.16	162.7%
Tournament Income	14,002.00	5,000.00	9,002.00	280.0%
Course Income - Other	132.46			
Total Course Income	612,033.22	432,000.00	180,033.22	141.7%

	<u>Jan - Nov 21</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Golf Pro Shop Sales				
Balls-Gloves	25,324.87	20,000.00	5,324.87	126.6%
Hard Goods	35,341.74	23,000.00	12,341.74	153.7%
Headwear	17,403.10	10,000.00	7,403.10	174.0%
Soft Goods	30,402.53	25,000.00	5,402.53	121.6%
Total Golf Pro Shop Sales	<u>108,472.24</u>	<u>78,000.00</u>	<u>30,472.24</u>	<u>139.1%</u>
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	4,665.00	4,000.00	665.00	116.6%
Basketball-Tiny Tot	915.75	1,000.00	-84.25	91.6%
Craft Fair	9,536.00	15,000.00	-5,464.00	63.6%
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	6,494.21	10,000.00	-3,505.79	64.9%
Scholarship Discount	291.50	-2,500.00	2,791.50	-11.7%
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	<u>10.00</u>			
Total Program Income	<u>33,247.46</u>	<u>61,000.00</u>	<u>-27,752.54</u>	<u>54.5%</u>
Rec Sales				
Charge for Services	3,317.24	350.00	2,967.24	947.8%
Day Passes	28,008.02	25,000.00	3,008.02	112.0%
Fitness Classes	6,342.00	1,500.00	4,842.00	422.8%
Memberships				
Membership In District				
Adult Memberships	34,127.14	88,638.00	-54,510.86	38.5%
Adult Monthly	44,787.99			
Family In-District	15,424.24	16,617.00	-1,192.76	92.8%
Family Month	7,783.09			
Youth-Memberships	2,903.00	18,018.00	-15,115.00	16.1%

	<u>Jan - Nov 21</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Youth Monthly	12,514.73			
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	117,540.19	123,273.00	-5,732.81	95.3%
Memberships Out of District				
Out of District Monthly	9,608.37	15,555.00	-5,946.63	61.8%
Memberships Out of District - Ot...	2,201.75			
Total Memberships Out of District	11,810.12	15,555.00	-3,744.88	75.9%
Total Memberships	129,350.31	138,828.00	-9,477.69	93.2%
Misc. Program Income	630.77			
Punch Pass	36.00	1,000.00	-964.00	3.6%
Rentals-Room & Equip	10,067.58	47,000.00	-36,932.42	21.4%
Sale of Goods	12,084.63	13,500.00	-1,415.37	89.5%
Silver Sneakers & Active Fit	4,318.92	9,000.00	-4,681.08	48.0%
Swim Lessons	11,147.00	10,000.00	1,147.00	111.5%
Universal Tickets	8,268.06	12,000.00	-3,731.94	68.9%
Total Rec Sales	213,570.53	258,178.00	-44,607.47	82.7%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	967,423.45	844,178.00	123,245.45	114.6%
Total Income	3,343,764.43	2,895,293.00	448,471.43	115.5%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	15,544.66	10,000.00	5,544.66	155.4%
Hard Goods	24,289.40	19,000.00	5,289.40	127.8%
Headwear	5,131.16	5,000.00	131.16	102.6%
Soft Goods	28,356.84	20,000.00	8,356.84	141.8%
Total Pro Shop Cost of Goods Sold	73,322.06	54,000.00	19,322.06	135.8%
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	79,574.66	60,000.00	19,574.66	132.6%
Total COGS	79,574.66	60,000.00	19,574.66	132.6%
Gross Profit	3,264,189.77	2,835,293.00	428,896.77	115.1%
Expense				
General and Administrative				

	<u>Jan - Nov 21</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Accounting	45,833.30	55,000.00	-9,166.70	83.3%
Advertising and Promotion	11,157.30	10,500.00	657.30	106.3%
Bankcard Fees	16,540.38	15,500.00	1,040.38	106.7%
Computer and Internet Expenses				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - ...	55,316.84	27,750.00	27,566.84	199.3%
Total Computer and Internet Expens...	55,341.32	28,750.00	26,591.32	192.5%
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	1,800.00	2,400.00	-600.00	75.0%
District Oversight Management				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Ot...	79,166.70	95,000.00	-15,833.30	83.3%
Total District Oversight Management	79,166.70	95,000.00	-15,833.30	83.3%
Employee Background Verif	429.14	350.00	79.14	122.6%
Grant Preparation	0.00	0.00	0.00	0.0%
Insurance Expense				
Property & Liability	46,475.83	45,000.00	1,475.83	103.3%
Workers Comp	15,691.00	24,000.00	-8,309.00	65.4%
Total Insurance Expense	62,166.83	69,000.00	-6,833.17	90.1%
Licenses	62.00			
Misc. Expense	613.98	600.00	13.98	102.3%
Office Equipment	1,567.06	1,900.00	-332.94	82.5%
Office Supplies	3,910.25	5,800.00	-1,889.75	67.4%
Payroll Services	6,750.00	8,100.00	-1,350.00	83.3%
Postage & Freight	2,312.98	2,500.00	-187.02	92.5%
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	7,731.01	875.00	6,856.01	883.5%
Telephone Expense	1,605.00			
Training/Dues/Subscriptions	5,610.52	5,700.00	-89.48	98.4%
Total General and Administrative	312,749.15	367,725.00	-54,975.85	85.0%
Non-Operating Expense				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	40,724.48	40,000.00	724.48	101.8%

	<u>Jan - Nov 21</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Total Non-Operating Expense	40,724.48	40,000.00	724.48	101.8%
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	38,125.88	38,000.00	125.88	100.3%
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	23,085.38	20,000.00	3,085.38	115.4%
Irrigation Repairs	65,358.02	20,000.00	45,358.02	326.8%
Maintenance Supplies/Equipment	20,641.97	25,000.00	-4,358.03	82.6%
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 - Ot...	807.00	5,000.00	-4,193.00	16.1%
Total Course Maintenance Expense	161,092.50	130,100.00	30,992.50	123.8%
Landscape Maintenance	50,835.59	38,000.00	12,835.59	133.8%
Parks Operating Expenses				
Ball Field	32,676.68	20,500.00	12,176.68	159.4%
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	32,964.36	25,500.00	7,464.36	129.3%
Pro-Shop Expenses				
Supplies	4,919.75	9,000.00	-4,080.25	54.7%
Tournament Expense	2,795.11	3,500.00	-704.89	79.9%
Total Pro-Shop Expenses	7,714.86	12,500.00	-4,785.14	61.7%
Program Expenditures				
Baseball-Softball	1,125.01	1,800.00	-674.99	62.5%
Basketball	1,029.73	1,500.00	-470.27	68.6%
Basketball-Tiny Tots	504.75	500.00	4.75	101.0%
Craft Fair	191.56	5,500.00	-5,308.44	3.5%
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	4,672.90	3,000.00	1,672.90	155.8%
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%

	Jan - Nov 21	Budget	\$ Over Bud...	% of Budget
Volleyball	0.00	250.00	-250.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	1,779.58			
Total Program Expenditures	14,778.73	28,050.00	-13,271.27	52.7%
Rec Center Operating Expenses				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	13,145.66	10,000.00	3,145.66	131.5%
Program Expenditures-Rec	127.39	3,500.00	-3,372.61	3.6%
Repairs & Maintenance General	1,508.29	8,000.00	-6,491.71	18.9%
Supplies	15,649.25	12,000.00	3,649.25	130.4%
Rec Center Operating Expenses - ...	510.65			
Total Rec Center Operating Expenses	30,941.24	81,500.00	-50,558.76	38.0%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	2,357.88	2,300.00	57.88	102.5%
Utilities				
Electrical	60,008.82	59,500.00	508.82	100.9%
Electrical 2	34,272.11	42,375.00	-8,102.89	80.9%
Natural Gas	17,809.25	15,000.00	2,809.25	118.7%
Sewer	8,823.18	10,075.00	-1,251.82	87.6%
Trash	4,365.36	4,750.00	-384.64	91.9%
Water	39,894.32	40,000.00	-105.68	99.7%
Utilities - Other	0.00	0.00	0.00	0.0%
Total Utilities	165,173.04	171,700.00	-6,526.96	96.2%
Water Rights	1,981.00			
Total Operating Expense	470,570.64	507,050.00	-36,479.36	92.8%
Payroll Expenses				
Employee Insurance	104,179.22	119,400.00	-15,220.78	87.3%
Payroll Taxes	62,811.86	70,742.00	-7,930.14	88.8%
Retirement Account	9,642.45	11,950.00	-2,307.55	80.7%
Wages	734,805.97	935,281.00	-200,475.03	78.6%
Total Payroll Expenses	911,439.50	1,137,373.00	-225,933.50	80.1%
Repairs and Maintenance				
Building Repair & Maintenance	135,269.06	90,000.00	45,269.06	150.3%
Equipment Repairs & Maintenance	1,396.89	22,000.00	-20,603.11	6.3%

	Jan - Nov 21	Budget	\$ Over Bud...	% of Budget
Repairs and Maintenance - Other	15,838.41	0.00	15,838.41	100.0%
Total Repairs and Maintenance	152,504.36	112,000.00	40,504.36	136.2%
Total Expense	1,887,988.13	2,164,148.00	-276,159.87	87.2%
Net Ordinary Income	1,376,201.64	671,145.00	705,056.64	205.1%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Income	0.00	1,645,449.00	-1,645,449.00	0.0%
Other Expense				
Capital Outlay				
Community Park				
CP Playground-Furnishings	0.00	0.00	0.00	0.0%
Total Community Park	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
Irrigation Back 9	696,171.06			
Irrigation System	117,694.30	1,000,000.00	-882,305.70	11.8%
Total Golf Course	832,323.36	1,010,000.00	-177,676.64	82.4%
Rec Center Capital Improvements				
Irrigation system	595.00			
Pool Projects	23,377.89	20,000.00	3,377.89	116.9%
Rec Building Improvements	7,558.00	125,000.00	-117,442.00	6.0%
Rec Equipment	6,500.00			
Tennis Court Remodel	60,972.60			
Total Rec Center Capital Improvements	99,003.49	145,000.00	-45,996.51	68.3%
Total Capital Outlay	931,326.85	1,155,000.00	-223,673.15	80.6%
Transfers Out	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Expense	931,326.85	2,800,449.00	-1,869,122.15	33.3%
Net Other Income	-931,326.85	-1,155,000.00	223,673.15	80.6%

	<u>Jan - Nov 21</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Net Income	<u>444,874.79</u>	<u>-483,855.00</u>	<u>928,729.79</u>	<u>-91.9%</u>