

**ALL FUNDS: Statement of Activities Budget to Actual**

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	5,317.89			
<b>Non-Operating Income</b>				
Conservation Trust Fund	34,658.36	22,000.00	12,658.36	157.5%
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%
<b>Total Contributions</b>	<b>11,123.08</b>	<b>14,800.00</b>	<b>-3,676.92</b>	<b>75.2%</b>
Gas Royalties	49,280.08	0.00	49,280.08	100.0%
Grants	111,918.13	50,000.00	61,918.13	223.8%
Interest Income	614.45	37,500.00	-36,885.55	1.6%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
<b>Property Tax Revenue</b>				
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	132,146.75	128,000.00	4,146.75	103.2%
Property Tax Revenue - Other	1,782,611.91	1,782,915.00	-303.09	100.0%
<b>Total Property Tax Revenue</b>	<b>2,168,388.34</b>	<b>1,910,915.00</b>	<b>257,473.34</b>	<b>113.5%</b>
<b>Rent Cafe</b>				
Rental Income	15,307.00	14,400.00	907.00	106.3%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
<b>Total Rent Cafe</b>	<b>15,307.00</b>	<b>14,400.00</b>	<b>907.00</b>	<b>106.3%</b>
<b>Total Non-Operating Income</b>	<b>2,391,289.44</b>	<b>2,051,115.00</b>	<b>340,174.44</b>	<b>116.6%</b>
<b>Operating Income</b>				
Community Park Rental	100.00			
<b>Course Income</b>				
Advantage Club-Memberships	165,115.00	155,000.00	10,115.00	106.5%
Cart Fees	153,104.81	110,000.00	43,104.81	139.2%
Discounts	-6,836.84	-10,000.00	3,163.16	68.4%
Driving Range	15,832.50	12,000.00	3,832.50	131.9%
Gift card	-17,385.65			
Golf Customer PrePaid	24,465.00			
Green Fees	265,289.16	160,000.00	105,289.16	165.8%
Tournament Income	14,002.00	5,000.00	9,002.00	280.0%
Course Income - Other	132.46			
<b>Total Course Income</b>	<b>613,718.44</b>	<b>432,000.00</b>	<b>181,718.44</b>	<b>142.1%</b>
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	25,629.18	20,000.00	5,629.18	128.1%
Hard Goods	37,586.97	23,000.00	14,586.97	163.4%
Headwear	17,542.01	10,000.00	7,542.01	175.4%
Soft Goods	31,128.84	25,000.00	6,128.84	124.5%

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<b>Total Golf Pro Shop Sales</b>	111,887.00	78,000.00	33,887.00	143.4%
<b>Program Income</b>				
<b>Baseball</b>				
Tee Ball	1,890.00	1,750.00	140.00	108.0%
Baseball - Other	3,445.00	2,500.00	945.00	137.8%
<b>Total Baseball</b>	5,335.00	4,250.00	1,085.00	125.5%
<b>Basketball</b>	5,430.00	4,000.00	1,430.00	135.8%
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	1,380.00	2,500.00	-1,120.00	55.2%
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	7,522.62	10,000.00	-2,477.38	75.2%
Scholarship Discount	908.50	-2,500.00	3,408.50	-36.3%
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%
<b>Program Income - Other</b>	10.00			
<b>Total Program Income</b>	35,757.87	61,000.00	-25,242.13	58.6%
<b>Rec Sales</b>				
Charge for Services	3,596.24	350.00	3,246.24	1,027.5%
Day Passes	31,363.14	25,000.00	6,363.14	125.5%
Fitness Classes	7,172.00	1,500.00	5,672.00	478.1%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	36,068.39	88,638.00	-52,569.61	40.7%
Adult Monthly	48,022.87			
Family In-District	15,569.49	16,617.00	-1,047.51	93.7%
Family Month	8,288.09			
Youth-Memberships	2,903.00	18,018.00	-15,115.00	16.1%
Youth Monthly	13,682.73			
Membership In District - Other	0.00	0.00	0.00	0.0%
<b>Total Membership In District</b>	124,534.57	123,273.00	1,261.57	101.0%
<b>Memberships Out of District</b>				
Out of District Monthly	10,333.00	15,555.00	-5,222.00	66.4%
Memberships Out of District - Other	2,201.75			
<b>Total Memberships Out of District</b>	12,534.75	15,555.00	-3,020.25	80.6%
<b>Total Memberships</b>	137,069.32	138,828.00	-1,758.68	98.7%

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## Parachute Battlement Mesa Park &amp; Rec District

02/04/22

## ALL FUNDS: Statement of Activities Budget to Actual

Accrual Basis

January through December 2021

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Misc. Program Income	592.14			
Punch Pass	1,809.00	1,000.00	809.00	180.9%
Rentals-Room & Equip	11,570.58	47,000.00	-35,429.42	24.6%
Sale of Goods	13,139.53	13,500.00	-360.47	97.3%
Silver Sneakers & Active Fit	4,773.92	9,000.00	-4,226.08	53.0%
Swim Lessons	11,511.00	10,000.00	1,511.00	115.1%
Universal Tickets	8,662.56	12,000.00	-3,337.44	72.2%
<b>Total Rec Sales</b>	<b>231,259.43</b>	<b>258,178.00</b>	<b>-26,918.57</b>	<b>89.6%</b>
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
<b>Total Operating Income</b>	<b>992,722.74</b>	<b>844,178.00</b>	<b>148,544.74</b>	<b>117.6%</b>
<b>Total Income</b>	<b>3,389,330.07</b>	<b>2,895,293.00</b>	<b>494,037.07</b>	<b>117.1%</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	15,725.54	10,000.00	5,725.54	157.3%
Hard Goods	25,473.61	19,000.00	6,473.61	134.1%
Headwear	5,222.51	5,000.00	222.51	104.5%
Soft Goods	29,343.66	20,000.00	9,343.66	146.7%
<b>Total Pro Shop Cost of Goods Sold</b>	<b>75,765.32</b>	<b>54,000.00</b>	<b>21,765.32</b>	<b>140.3%</b>
Rec Center Cost of goods sold	7,826.91			
Cost of Goods Sold - Other	0.00	6,000.00	-6,000.00	0.0%
<b>Total Cost of Goods Sold</b>	<b>83,592.23</b>	<b>60,000.00</b>	<b>23,592.23</b>	<b>139.3%</b>
<b>Total COGS</b>	<b>83,592.23</b>	<b>60,000.00</b>	<b>23,592.23</b>	<b>139.3%</b>
<b>Gross Profit</b>	<b>3,305,737.84</b>	<b>2,835,293.00</b>	<b>470,444.84</b>	<b>116.6%</b>
<b>Expense</b>				
Depreciation Expense	461,463.00			
<b>General and Administrative</b>				
Accounting	54,999.96	55,000.00	-0.04	100.0%
Advertising and Promotion	11,432.30	10,500.00	932.30	108.9%
Bankcard Fees	18,948.87	15,500.00	3,448.87	122.3%
<b>Computer and Internet Expenses</b>				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	57,253.84	27,750.00	29,503.84	206.3%
<b>Total Computer and Internet Expenses</b>	<b>57,278.32</b>	<b>28,750.00</b>	<b>28,528.32</b>	<b>199.2%</b>
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	1,800.00	2,400.00	-600.00	75.0%
<b>District Oversight Management</b>				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	95,000.04	95,000.00	0.04	100.0%
<b>Total District Oversight Management</b>	<b>95,000.04</b>	<b>95,000.00</b>	<b>0.04</b>	<b>100.0%</b>
Employee Background Verif	444.14	350.00	94.14	126.9%

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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%
<b>Total Insurance Expense</b>	<b>62,166.83</b>	<b>69,000.00</b>	<b>-6,833.17</b>	<b>90.1%</b>
Licenses	62.00			
Misc. Expense	1,088.73	600.00	488.73	181.5%
Office Equipment	1,735.05	1,900.00	-164.95	91.3%
Office Supplies	5,326.69	5,800.00	-473.31	91.8%
Payroll Services	8,100.00	8,100.00	0.00	100.0%
Postage & Freight	2,582.98	2,500.00	82.98	103.3%
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	5,000.15	20,000.00	-14,999.85	25.0%
<b>Total Professional Fees</b>	<b>14,000.15</b>	<b>29,500.00</b>	<b>-15,499.85</b>	<b>47.5%</b>
Security & Cameras	7,731.01	875.00	6,856.01	883.5%
Telephone Expense	1,605.00			
Training/Dues/Subscriptions	5,650.52	5,700.00	-49.48	99.1%
<b>Total General and Administrative</b>	<b>351,103.97</b>	<b>367,725.00</b>	<b>-16,621.03</b>	<b>95.5%</b>
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%
<b>Total Non-Operating Expense</b>	<b>40,724.48</b>	<b>40,000.00</b>	<b>724.48</b>	<b>101.8%</b>
Operating Expense				
Automobile Expense	942.55	1,150.00	-207.45	82.0%
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	24,705.38	20,000.00	4,705.38	123.5%
Irrigation Repairs	65,358.02	20,000.00	45,358.02	326.8%
Maintenance Supplies/Equipment	23,090.53	25,000.00	-1,909.47	92.4%
Maintenance Uniforms	313.74	1,000.00	-686.26	31.4%
Sand/Soil/Seed	15,572.09	12,000.00	3,572.09	129.8%
Course Maintenance Expense - Other	807.00	5,000.00	-4,193.00	16.1%
<b>Total Course Maintenance Expense</b>	<b>171,436.06</b>	<b>130,100.00</b>	<b>41,336.06</b>	<b>131.8%</b>
Landscape Maintenance	55,103.09	38,000.00	17,103.09	145.0%
Parks Operating Expenses				
Ball Field	36,825.06	20,500.00	16,325.06	179.6%
Cleaning Facilities	189.00			
Skate and Dog Parks	98.68			

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	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Parks Operating Expenses - Other</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total Parks Operating Expenses</b>	37,112.74	25,500.00	11,612.74	145.5%
<b>Pro-Shop Expenses</b>				
<b>Supplies</b>	5,631.83	9,000.00	-3,368.17	62.6%
<b>Tournament Expense</b>	2,795.11	3,500.00	-704.89	79.9%
<b>Total Pro-Shop Expenses</b>	8,426.94	12,500.00	-4,073.06	67.4%
<b>Program Expenditures</b>				
<b>Baseball-Softball</b>	1,125.01	1,800.00	-674.99	62.5%
<b>Basketball</b>	1,685.53	1,500.00	185.53	112.4%
<b>Basketball-Tiny Tots</b>	504.75	500.00	4.75	101.0%
<b>Craft Fair</b>	191.56	5,500.00	-5,308.44	3.5%
<b>Flag Football-Tiny Tots exp</b>	0.00	500.00	-500.00	0.0%
<b>Flag Football exp</b>	786.73	500.00	286.73	157.3%
<b>Movies under the Stars</b>	1,959.46	2,000.00	-40.54	98.0%
<b>New Program Expense</b>	5,885.95	3,000.00	2,885.95	196.2%
<b>Scholarships</b>	37.50			
<b>Soccer</b>	146.10	1,000.00	-853.90	14.6%
<b>Soccer-Tiny tots</b>	345.00	500.00	-155.00	69.0%
<b>Sports Shirts</b>	2,134.75	2,500.00	-365.25	85.4%
<b>Tee Ball</b>	65.66	500.00	-434.34	13.1%
<b>Volleyball</b>	0.00	250.00	-250.00	0.0%
<b>Wrestling</b>	0.00	8,000.00	-8,000.00	0.0%
<b>Program Expenditures - Other</b>	2,117.15			
<b>Total Program Expenditures</b>	16,985.15	28,050.00	-11,064.85	60.6%
<b>Rec Center Operating Expenses</b>				
<b>Janitorial</b>	0.00	48,000.00	-48,000.00	0.0%
<b>Pool Expense</b>	13,572.37	10,000.00	3,572.37	135.7%
<b>Program Expenditures-Rec</b>	567.71	3,500.00	-2,932.29	16.2%
<b>Repairs &amp; Maintenance General</b>	2,135.27	8,000.00	-5,864.73	26.7%
<b>Supplies</b>	23,357.35	12,000.00	11,357.35	194.6%
<b>Rec Center Operating Expenses - Ot...</b>	510.65			
<b>Total Rec Center Operating Expenses</b>	40,143.35	81,500.00	-41,356.65	49.3%
<b>RRR-Run-Ride-Raft</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Television-Music</b>	2,534.11	2,300.00	234.11	110.2%
<b>Utilities</b>				
<b>Electrical</b>	69,843.91	59,500.00	10,343.91	117.4%
<b>Electrical 2</b>	36,282.17	42,375.00	-6,092.83	85.6%
<b>Natural Gas</b>	29,165.64	15,000.00	14,165.64	194.4%
<b>Sewer</b>	9,976.78	10,075.00	-98.22	99.0%
<b>Trash</b>	4,900.02	4,750.00	150.02	103.2%
<b>Water</b>	41,135.22	40,000.00	1,135.22	102.8%
<b>Utilities - Other</b>	0.00	0.00	0.00	0.0%
<b>Total Utilities</b>	191,303.74	171,700.00	19,603.74	111.4%

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Water Rights	2,186.13			
<b>Total Operating Expense</b>	<b>528,034.30</b>	<b>507,050.00</b>	<b>20,984.30</b>	<b>104.1%</b>
<b>Payroll Expenses</b>				
Employee Insurance	116,046.75	119,400.00	-3,353.25	97.2%
Payroll Taxes	69,705.64	70,742.00	-1,036.36	98.5%
Retirement Account	10,770.47	11,950.00	-1,179.53	90.1%
Wages	888,591.78	935,281.00	-46,689.22	95.0%
<b>Total Payroll Expenses</b>	<b>1,085,114.64</b>	<b>1,137,373.00</b>	<b>-52,258.36</b>	<b>95.4%</b>
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	143,195.13	90,000.00	53,195.13	159.1%
Equipment Repairs & Maintenance	1,396.89	22,000.00	-20,603.11	6.3%
Repairs and Maintenance - Other	22,708.84	0.00	22,708.84	100.0%
<b>Total Repairs and Maintenance</b>	<b>167,300.86</b>	<b>112,000.00</b>	<b>55,300.86</b>	<b>149.4%</b>
<b>Total Expense</b>	<b>2,633,741.25</b>	<b>2,164,148.00</b>	<b>469,593.25</b>	<b>121.7%</b>
<b>Net Ordinary Income</b>	<b>671,996.59</b>	<b>671,145.00</b>	<b>851.59</b>	<b>100.1%</b>
<b>Other Income/Expense</b>				
Other Income				
Transfer In	1,367,629.46	1,645,449.00	-277,819.54	83.1%
<b>Total Other Income</b>	<b>1,367,629.46</b>	<b>1,645,449.00</b>	<b>-277,819.54</b>	<b>83.1%</b>
<b>Other Expense</b>				
Capital Outlay				
Community Park				
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>
Golf Course				
Cart Paths	0.00			
Daisy Ditch	0.00	10,000.00	-10,000.00	0.0%
Golf Equipment				
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 Back 9	0.00			
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%
Rec Equipment	0.00			
Tennis Court Remodel	0.00			

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Total Rec Center Capital Improvements	0.00	145,000.00	-145,000.00	0.0%
Total Capital Outlay	0.00	1,155,000.00	-1,155,000.00	0.0%
Transfers Out	1,367,629.46	1,645,449.00	-277,819.54	83.1%
Total Other Expense	1,367,629.46	2,800,449.00	-1,432,819.54	48.8%
Net Other Income	0.00	-1,155,000.00	1,155,000.00	0.0%
Net Income	<u>671,996.59</u>	<u>-483,855.00</u>	<u>1,155,851.59</u>	<u>-138.9%</u>