

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
January through May 2020

	Jan - May 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Non-Operating Income</b>				
Conservation Trust Fund Contributions	4,875.05	22,000.00	-17,124.95	22.2%
Community Park Classic Contributions - Other	0.00	10,000.00	-10,000.00	0.0%
	13.63	1,000.00	-986.37	1.4%
<b>Total Contributions</b>	13.63	11,000.00	-10,986.37	0.1%
Gas Royalties	24,338.96	80,000.00	-55,661.04	30.4%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	25,120.07	104,000.00	-78,879.93	24.2%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
<b>Property Tax Revenue</b>				
Abatement	-176.74	0.00	-176.74	100.0%
Delinquent Taxes	159,393.31			
Interest on Delinquent Taxes	6,420.34			
Specific Ownership Tax	55,444.67	145,000.00	-89,555.33	38.2%
Property Tax Revenue - Other	1,128,596.35	2,177,820.00	-1,049,223.65	51.8%
<b>Total Property Tax Revenue</b>	1,349,677.93	2,322,820.00	-973,142.07	58.1%
<b>Rent Cafe</b>				
Rental Income	5,800.00	13,800.00	-8,000.00	42.0%
<b>Total Rent Cafe</b>	5,800.00	13,800.00	-8,000.00	42.0%
<b>Total Non-Operating Income</b>	1,409,825.64	3,030,120.00	-1,620,294.36	46.5%
<b>Operating Income</b>				
Community Park Rental Course Income	200.00			
Advantage Club-Memberships	147,955.00	160,000.00	-12,045.00	92.5%
Cart Fees	34,595.00	83,500.00	-48,905.00	41.4%
Discounts	-1,241.94			
Driving Range	4,748.26	10,000.00	-5,251.74	47.5%
Gift card	518.00			
Golf Customer PrePaid	0.00			
Green Fees	63,985.00	155,000.00	-91,015.00	41.3%
Tournament Income	0.00			
<b>Total Course Income</b>	250,559.32	408,500.00	-157,940.68	61.3%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	6,276.55	16,000.00	-9,723.45	39.2%
Hard Goods	8,006.24	22,000.00	-13,993.76	36.4%
Headwear	2,550.43	12,500.00	-9,949.57	20.4%
Soft Goods	8,024.49	25,000.00	-16,975.51	32.1%
<b>Total Golf Pro Shop Sales</b>	24,857.71	75,500.00	-50,642.29	32.9%
<b>Program Income</b>				
Baseball Tee Ball	0.00	1,750.00	-1,750.00	0.0%

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Baseball - Other	0.00	1,800.00	-1,800.00	0.0%
<b>Total Baseball</b>	<b>0.00</b>	<b>3,550.00</b>	<b>-3,550.00</b>	<b>0.0%</b>
Basketball	980.00	2,000.00	-1,020.00	49.0%
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%
Movies under the Stars	1,100.00			
New P&R Programs	-15.99	3,500.00	-3,515.99	-0.5%
Scholarship Discount	-822.50	-3,000.00	2,177.50	27.4%
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	150.12	4,000.00	-3,849.88	3.8%
Volleyball-Adult	0.00	800.00	-800.00	0.0%
Wrestling	1,572.00	11,000.00	-9,428.00	14.3%
<b>Total Program Income</b>	<b>2,963.63</b>	<b>45,850.00</b>	<b>-42,886.37</b>	<b>6.5%</b>
<b>Rec Sales</b>				
Charge for Services	165.50	1,000.00	-834.50	16.6%
Day Passes	9,116.00	36,200.00	-27,084.00	25.2%
Fitness Classes	180.00	3,800.00	-3,620.00	4.7%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	27,185.00	279,000.00	-251,815.00	9.7%
Adult Monthly	11,208.00			
Family In-District	11,141.41			
Family Month	1,092.25			
Youth-Memberships	1,534.00	105,000.00	-103,466.00	1.5%
Youth Monthly	1,861.00			
<b>Total Membership In District</b>	<b>54,021.66</b>	<b>384,000.00</b>	<b>-329,978.34</b>	<b>14.1%</b>
<b>Memberships Out of District</b>				
Out of District Monthly	1,629.50			
Memberships Out of District - Other	1,192.58	12,000.00	-10,807.42	9.9%
<b>Total Memberships Out of District</b>	<b>2,822.08</b>	<b>12,000.00</b>	<b>-9,177.92</b>	<b>23.5%</b>
<b>Total Memberships</b>	<b>56,843.74</b>	<b>396,000.00</b>	<b>-339,156.26</b>	<b>14.4%</b>
<b>Misc. Program Income</b>	<b>643.38</b>			
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	5,206.12	25,000.00	-19,793.88	20.8%
Sale of Goods	1,996.11	12,000.00	-10,003.89	16.6%
Silver Sneakers & Active Fit	4,395.50	8,500.00	-4,104.50	51.7%
Swim Lessons	864.00	7,000.00	-6,136.00	12.3%

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	<u>Jan - May 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Universal Tickets	3,707.62	18,000.00	-14,292.38	20.6%
<b>Total Rec Sales</b>	<b>83,117.97</b>	<b>528,100.00</b>	<b>-444,982.03</b>	<b>15.7%</b>
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
<b>Total Operating Income</b>	<b>361,698.63</b>	<b>1,072,950.00</b>	<b>-711,251.37</b>	<b>33.7%</b>
<b>Total Income</b>	<b>1,771,524.27</b>	<b>4,103,070.00</b>	<b>-2,331,545.73</b>	<b>43.2%</b>
<b>Cost of Goods Sold</b>				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold	223.69	54,000.00	-53,776.31	0.4%
Rec Center Cost of goods sold	3,690.53	5,000.00	-1,309.47	73.8%
<b>Total Cost of Goods Sold</b>	<b>3,914.22</b>	<b>59,000.00</b>	<b>-55,085.78</b>	<b>6.6%</b>
<b>Total COGS</b>	<b>3,914.22</b>	<b>59,000.00</b>	<b>-55,085.78</b>	<b>6.6%</b>
<b>Gross Profit</b>	<b>1,767,610.05</b>	<b>4,044,070.00</b>	<b>-2,276,459.95</b>	<b>43.7%</b>
<b>Expense</b>				
Automobile Expense	384.89	600.00	-215.11	64.1%
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
<b>General and Administrative</b>				
Accounting	14,000.00	42,000.00	-28,000.00	33.3%
Advertising and Promotion	624.91	25,000.00	-24,375.09	2.5%
Bankcard Fees	5,670.51	16,000.00	-10,329.49	35.4%
<b>Computer and Internet Expenses</b>				
Website	264.00			
Computer and Internet Expenses - O...	13,980.12	20,200.00	-6,219.88	69.2%
<b>Total Computer and Internet Expenses</b>	<b>14,244.12</b>	<b>20,200.00</b>	<b>-5,955.88</b>	<b>70.5%</b>
Contingency	0.00	60,000.00	-60,000.00	0.0%
Director Compensation	700.00	4,000.00	-3,300.00	17.5%
<b>District Oversight Management</b>				
Out of Scope	0.00	3,000.00	-3,000.00	0.0%
District Oversight Management - Other	29,336.00	88,008.00	-58,672.00	33.3%
<b>Total District Oversight Management</b>	<b>29,336.00</b>	<b>91,008.00</b>	<b>-61,672.00</b>	<b>32.2%</b>
Elections	15,865.04	20,000.00	-4,134.96	79.3%
Employee Background Verif	35.00	500.00	-465.00	7.0%
Grant Preparation	2,538.35	3,000.00	-461.65	84.6%
<b>Insurance Expense</b>				
Property & Liability	11,778.00	50,000.00	-38,222.00	23.6%
Workers Comp	6,722.00	18,600.00	-11,878.00	36.1%
<b>Total Insurance Expense</b>	<b>18,500.00</b>	<b>68,600.00</b>	<b>-50,100.00</b>	<b>27.0%</b>
Licenses	10.00			
Misc. Expense	287.10			
Office Equipment	1,070.10	500.00	570.10	214.0%
Office Supplies	2,608.33	7,000.00	-4,391.67	37.3%

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<b>Payroll Services</b>	2,800.00	8,500.00	-5,700.00	32.9%
<b>Postage &amp; Freight</b>	800.63	2,920.00	-2,119.37	27.4%
<b>Printing</b>	1,132.89	2,750.00	-1,617.11	41.2%
<b>Professional Fees</b>				
<b>Audit-Statutory</b>	0.00	10,500.00	-10,500.00	0.0%
<b>Legal</b>	0.00	20,000.00	-20,000.00	0.0%
<b>Total Professional Fees</b>	0.00	30,500.00	-30,500.00	0.0%
<b>Security System</b>	335.34	950.00	-614.66	35.3%
<b>Telephone Expense</b>	1,339.84	24,000.00	-22,660.16	5.6%
<b>Training/Dues/Subscriptions</b>	2,522.40	8,000.00	-5,477.60	31.5%
<b>Total General and Administrative</b>	114,420.56	435,428.00	-321,007.44	26.3%
<b>Non-Operating Expense</b>				
<b>TABOR</b>	0.00	75,000.00	-75,000.00	0.0%
<b>Treasurer's Fees</b>	25,884.72	44,500.00	-18,615.28	58.2%
<b>Total Non-Operating Expense</b>	25,884.72	119,500.00	-93,615.28	21.7%
<b>Operating Expense</b>				
<b>Course Maintenance Expense</b>				
<b>Chemicals &amp; Fertilizer</b>	10,029.16	48,000.00	-37,970.84	20.9%
<b>Equipment Repairs</b>	3,392.02	18,000.00	-14,607.98	18.8%
<b>Flowers</b>	273.46	1,200.00	-926.54	22.8%
<b>Gas/Oil</b>	3,680.62	20,000.00	-16,319.38	18.4%
<b>Irrigation Repairs</b>	29,931.39	50,000.00	-20,068.61	59.9%
<b>Maintenance Supplies/Equipment</b>	15,872.85	35,000.00	-19,127.15	45.4%
<b>Maintenance Uniforms</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Sand/Soil/Seed</b>	7,352.62	4,000.00	3,352.62	183.8%
<b>Course Maintenance Expense - Other</b>	3,485.00			
<b>Total Course Maintenance Expense</b>	74,017.12	177,200.00	-103,182.88	41.8%
<b>Landscape Maintenance</b>	3,560.94	57,000.00	-53,439.06	6.2%
<b>Parks Operating Expenses</b>				
<b>Ball Field</b>	3,757.26	40,000.00	-36,242.74	9.4%
<b>Cleaning Facilities</b>	578.00			
<b>Skate and Dog Parks</b>	0.00	2,500.00	-2,500.00	0.0%
<b>Parks Operating Expenses - Other</b>	1,229.96			
<b>Total Parks Operating Expenses</b>	5,565.22	42,500.00	-36,934.78	13.1%
<b>Pro-Shop Expenses</b>				
<b>Janitorial/Building Maintenance</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Supplies</b>	2,399.56	6,000.00	-3,600.44	40.0%
<b>Tournament Expense</b>	852.05	5,000.00	-4,147.95	17.0%
<b>Total Pro-Shop Expenses</b>	3,251.61	13,000.00	-9,748.39	25.0%
<b>Program Expenditures</b>				
<b>Baseball-Softball</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Basketball</b>	687.23	2,000.00	-1,312.77	34.4%
<b>Basketball-Tiny Tots</b>	0.00	1,000.00	-1,000.00	0.0%

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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	54.93	1,500.00	-1,445.07	3.7%
<b>Program Events</b>	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%
Program Expenditures - Other	328.89			
<b>Total Program Expenditures</b>	1,071.05	28,350.00	-27,278.95	3.8%
<b>Rec Center Operating Expenses</b>				
Janitorial	11,340.00	50,000.00	-38,660.00	22.7%
Pool Expense	1,255.78	20,000.00	-18,744.22	6.3%
<b>Program Expenditures-Rec</b>				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	640.88	1,500.00	-859.12	42.7%
<b>Total Program Expenditures-Rec</b>	640.88	3,000.00	-2,359.12	21.4%
<b>Repairs &amp; Maintenance General</b>	75.83	30,000.00	-29,924.17	0.3%
Supplies	5,629.90	15,000.00	-9,370.10	37.5%
<b>Total Rec Center Operating Expenses</b>	18,942.39	118,000.00	-99,057.61	16.1%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,093.86	2,000.00	-906.14	54.7%
<b>Utilities</b>				
Electrical	18,153.27	69,350.00	-51,196.73	26.2%
Electrical 2	8,917.35	34,000.00	-25,082.65	26.2%
Natural Gas	7,687.17	25,000.00	-17,312.83	30.7%
Sewer	3,879.90	9,610.00	-5,730.10	40.4%
Trash	1,514.80	4,650.00	-3,135.20	32.6%
Water	1,599.17	41,100.00	-39,500.83	3.9%
<b>Total Utilities</b>	41,751.66	183,710.00	-141,958.34	22.7%
<b>Total Operating Expense</b>	149,253.85	636,760.00	-487,506.15	23.4%
<b>Payroll Expenses</b>	335,942.83	1,065,314.00	-729,371.17	31.5%
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	29,192.81	55,000.00	-25,807.19	53.1%
Equipment Repairs & Maintenance	493.83	45,500.00	-45,006.17	1.1%
Repairs and Maintenance - Other	3,949.79			
<b>Total Repairs and Maintenance</b>	33,636.43	100,500.00	-66,863.57	33.5%
<b>Total Expense</b>	659,523.28	2,359,602.00	-1,700,078.72	28.0%

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<b>Net Ordinary Income</b>	1,108,086.77	1,684,468.00	-576,381.23	65.8%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Discount-Leases	-980.05			
Transfer In	0.00	1,831,924.00	-1,831,924.00	0.0%
<b>Total Other Income</b>	-980.05	1,831,924.00	-1,832,904.05	-0.1%
<b>Other Expense</b>				
<b>Capital Outlay</b>				
<b>Community Park</b>				
CP Playground-Furnishings	0.00	25,000.00	-25,000.00	0.0%
<b>Total Community Park</b>	0.00	25,000.00	-25,000.00	0.0%
<b>Golf Course</b>				
Cart Paths	0.00	40,000.00	-40,000.00	0.0%
Daisy Ditch	1,102.00	65,000.00	-63,898.00	1.7%
<b>Golf Equipment</b>				
Golf Maint Equip	0.00	45,000.00	-45,000.00	0.0%
<b>Total Golf Equipment</b>	0.00	45,000.00	-45,000.00	0.0%
Irrigation Pond	10,477.50	985,000.00	-974,522.50	1.1%
<b>Total Golf Course</b>	11,579.50	1,135,000.00	-1,123,420.50	1.0%
<b>Rec Center Capital Improvements</b>				
HVAC	30,000.00			
Irrigation with Pond	4,034.75	150,000.00	-145,965.25	2.7%
Rec Building Improvements	11,305.00	200,000.00	-188,695.00	5.7%
<b>Total Rec Center Capital Improvements</b>	45,339.75	350,000.00	-304,660.25	13.0%
<b>Total Capital Outlay</b>	56,919.25	1,510,000.00	-1,453,080.75	3.8%
<b>Transfers Out</b>	0.00	1,831,924.00	-1,831,924.00	0.0%
<b>Total Other Expense</b>	56,919.25	3,341,924.00	-3,285,004.75	1.7%
<b>Net Other Income</b>	-57,899.30	-1,510,000.00	1,452,100.70	3.8%
<b>Net Income</b>	<u>1,050,187.47</u>	<u>174,468.00</u>	<u>875,719.47</u>	<u>601.9%</u>