

ALL FUNDS: Statement of Activities Budget to Actual

January through June 2021

	<u>Jan - Jun 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	22,884.89	22,000.00	884.89	104.0%
Contributions				
Community Park Classic	0.00	9,800.00	-9,800.00	0.0%
Contributions - Other	5,843.08	5,000.00	843.08	116.9%
Total Contributions	<u>5,843.08</u>	<u>14,800.00</u>	<u>-8,956.92</u>	<u>39.5%</u>
Gas Royalties	19,989.33	0.00	19,989.33	100.0%
Grants	62,092.35	50,000.00	12,092.35	124.2%
Interest Income	1,470.76	37,500.00	-36,029.24	3.9%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Delinquent Taxes	232,086.25			
Interest on Delinquent Taxes	20,230.71			
Specific Ownership Tax	66,340.51	128,000.00	-61,659.49	51.8%
Property Tax Revenue - Other	1,766,412.21	1,782,915.00	-16,502.79	99.1%
Total Property Tax Revenue	<u>2,085,069.68</u>	<u>1,910,915.00</u>	<u>174,154.68</u>	<u>109.1%</u>
Rent Cafe				
Rental Income	7,400.00	14,400.00	-7,000.00	51.4%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
Total Rent Cafe	<u>7,400.00</u>	<u>14,400.00</u>	<u>-7,000.00</u>	<u>51.4%</u>
Total Non-Operating Income	<u>2,204,750.09</u>	<u>2,051,115.00</u>	<u>153,635.09</u>	<u>107.5%</u>
Operating Income				
Course Income				
Advantage Club-Memberships	157,575.00	155,000.00	2,575.00	101.7%
Cart Fees	63,904.81	110,000.00	-46,095.19	58.1%
Discounts	-3,315.72	-10,000.00	6,684.28	33.2%
Driving Range	12,617.00	12,000.00	617.00	105.1%
Gift card	3,246.00			
Golf Customer PrePaid	11,195.00			
Green Fees	119,216.16	160,000.00	-40,783.84	74.5%
Tournament Income	7,020.00	5,000.00	2,020.00	140.4%
Course Income - Other	53.80			
Total Course Income	<u>371,512.05</u>	<u>432,000.00</u>	<u>-60,487.95</u>	<u>86.0%</u>
Golf Pro Shop Sales				
Balls-Gloves	9,986.18	20,000.00	-10,013.82	49.9%
Hard Goods	15,809.31	23,000.00	-7,190.69	68.7%
Headwear	9,472.61	10,000.00	-527.39	94.7%
Soft Goods	15,581.75	25,000.00	-9,418.25	62.3%
Total Golf Pro Shop Sales	<u>50,849.85</u>	<u>78,000.00</u>	<u>-27,150.15</u>	<u>65.2%</u>
Program Income				
Baseball				

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Tee Ball	1,890.00	1,750.00	140.00	108.0%
Baseball - Other	3,450.00	2,500.00	950.00	138.0%
Total Baseball	5,340.00	4,250.00	1,090.00	125.6%
Basketball	2,135.00	4,000.00	-1,865.00	53.4%
Basketball-Tiny Tot	1,155.00	1,000.00	155.00	115.5%
Craft Fair	0.00	15,000.00	-15,000.00	0.0%
Flag Football	0.00	2,500.00	-2,500.00	0.0%
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	3,052.00	10,000.00	-6,948.00	30.5%
Scholarship Discount	209.50	-2,500.00	2,709.50	-8.4%
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	2,500.00	-2,500.00	0.0%
Sports Shirts	0.00	4,000.00	-4,000.00	0.0%
Volleyball-Adult	175.00	1,250.00	-1,075.00	14.0%
Wrestling	0.00	11,000.00	-11,000.00	0.0%
Total Program Income	14,316.50	61,000.00	-46,683.50	23.5%
Rec Sales				
Charge for Services	955.74	350.00	605.74	273.1%
Day Passes	15,355.00	25,000.00	-9,645.00	61.4%
Fitness Classes	4,126.00	1,500.00	2,626.00	275.1%
Memberships				
Membership In District				
Adult Memberships	21,133.90	88,638.00	-67,504.10	23.8%
Adult Monthly	26,172.60			
Family In-District	11,010.42	16,617.00	-5,606.58	66.3%
Family Month	4,568.58			
Youth-Memberships	1,811.00	18,018.00	-16,207.00	10.1%
Youth Monthly	6,845.00			
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	71,541.50	123,273.00	-51,731.50	58.0%
Memberships Out of District				
Out of District Monthly	5,776.00	15,555.00	-9,779.00	37.1%
Memberships Out of District - Other	1,600.50			
Total Memberships Out of District	7,376.50	15,555.00	-8,178.50	47.4%
Total Memberships	78,918.00	138,828.00	-59,910.00	56.8%
Misc. Program Income	298.70			
Punch Pass	0.00	1,000.00	-1,000.00	0.0%
Rentals-Room & Equip	4,718.58	47,000.00	-42,281.42	10.0%
Sale of Goods	4,478.03	13,500.00	-9,021.97	33.2%
Silver Sneakers & Active Fit	2,499.82	9,000.00	-6,500.18	27.8%

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Swim Lessons	8,118.00	10,000.00	-1,882.00	81.2%
Universal Tickets	4,968.56	12,000.00	-7,031.44	41.4%
Total Rec Sales	124,436.43	258,178.00	-133,741.57	48.2%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	561,114.83	844,178.00	-283,063.17	66.5%
Total Income	2,771,182.81	2,895,293.00	-124,110.19	95.7%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	1,998.60	10,000.00	-8,001.40	20.0%
Hard Goods	6,943.45	19,000.00	-12,056.55	36.5%
Headwear	1,689.74	5,000.00	-3,310.26	33.8%
Soft Goods	15,032.78	20,000.00	-4,967.22	75.2%
Total Pro Shop Cost of Goods Sold	25,664.57	54,000.00	-28,335.43	47.5%
Rec Center Cost of goods sold	722.23			
Cost of Goods Sold - Other	0.00	6,000.00	-6,000.00	0.0%
Total Cost of Goods Sold	26,386.80	60,000.00	-33,613.20	44.0%
Total COGS	26,386.80	60,000.00	-33,613.20	44.0%
Gross Profit	2,744,796.01	2,835,293.00	-90,496.99	96.8%
Expense				
General and Administrative				
Accounting	22,916.65	55,000.00	-32,083.35	41.7%
Advantage Club Promotion	0.00	0.00	0.00	0.0%
Advertising and Promotion	2,270.00	10,500.00	-8,230.00	21.6%
Bankcard Fees	8,546.51	15,500.00	-6,953.49	55.1%
Computer and Internet Expenses				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	32,457.92	27,750.00	4,707.92	117.0%
Total Computer and Internet Expenses	32,482.40	28,750.00	3,732.40	113.0%
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	1,000.00	2,400.00	-1,400.00	41.7%
District Oversight Management				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	39,583.35	95,000.00	-55,416.65	41.7%
Total District Oversight Management	39,583.35	95,000.00	-55,416.65	41.7%
Employee Background Verif	203.71	350.00	-146.29	58.2%
Grant Preparation	0.00	0.00	0.00	0.0%
Insurance Expense				
Property & Liability	24,933.83	45,000.00	-20,066.17	55.4%
Workers Comp	6,743.00	24,000.00	-17,257.00	28.1%

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Total Insurance Expense	31,676.83	69,000.00	-37,323.17	45.9%
Licenses	30.00			
Misc. Expense	108.20	600.00	-491.80	18.0%
Office Equipment	740.03	1,900.00	-1,159.97	38.9%
Office Supplies	2,291.83	5,800.00	-3,508.17	39.5%
Payroll Services	3,375.00	8,100.00	-4,725.00	41.7%
Postage & Freight	1,052.06	2,500.00	-1,447.94	42.1%
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 System	1,734.84	875.00	859.84	198.3%
Telephone Expense	105.00			
Training/Dues/Subscriptions	4,361.50	5,700.00	-1,338.50	76.5%
Total General and Administrative	162,629.29	367,725.00	-205,095.71	44.2%
Non-Operating Expense				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	40,374.59	40,000.00	374.59	100.9%
Total Non-Operating Expense	40,374.59	40,000.00	374.59	100.9%
Operating Expense				
Automobile Expense	603.20	1,150.00	-546.80	52.5%
Community Park Golf Classic	0.00	1,250.00	-1,250.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	15,297.76	38,000.00	-22,702.24	40.3%
Equipment Repairs	2,395.82	8,000.00	-5,604.18	29.9%
Flowers	564.16	1,100.00	-535.84	51.3%
Gas/Oil	7,185.59	20,000.00	-12,814.41	35.9%
Irrigation Repairs	52,700.85	20,000.00	32,700.85	263.5%
Maintenance Supplies/Equipment	11,718.49	25,000.00	-13,281.51	46.9%
Maintenance Uniforms	153.87	1,000.00	-846.13	15.4%
Sand/Soil/Seed	7,046.53	12,000.00	-4,953.47	58.7%
Course Maintenance Expense - Other	807.00	5,000.00	-4,193.00	16.1%
Total Course Maintenance Expense	97,870.07	130,100.00	-32,229.93	75.2%
Landscape Maintenance	25,953.71	38,000.00	-12,046.29	68.3%
Parks Operating Expenses				
Ball Field	15,210.19	20,500.00	-5,289.81	74.2%
Cleaning Facilities	189.00			
Skate and Dog Parks	47.00			
Parks Operating Expenses - Other	0.00	5,000.00	-5,000.00	0.0%
Total Parks Operating Expenses	15,446.19	25,500.00	-10,053.81	60.6%
Pro-Shop Expenses				
Supplies	3,249.56	9,000.00	-5,750.44	36.1%

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Tournament Expense	2,033.27	3,500.00	-1,466.73	58.1%
Total Pro-Shop Expenses	5,282.83	12,500.00	-7,217.17	42.3%
Program Expenditures				
Baseball-Softball	801.63	1,800.00	-998.37	44.5%
Basketball	615.24	1,500.00	-884.76	41.0%
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	0.00	500.00	-500.00	0.0%
Movies under the Stars	1,400.00	2,000.00	-600.00	70.0%
New Program Expense	2,427.02	3,000.00	-572.98	80.9%
Scholarships	37.50			
Soccer	97.30	1,000.00	-902.70	9.7%
Soccer-Tiny tots	0.00	500.00	-500.00	0.0%
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	260.95			
Total Program Expenditures	8,344.80	28,050.00	-19,705.20	29.7%
Rec Center Operating Expenses				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	9,599.24	10,000.00	-400.76	96.0%
Program Expenditures-Rec	127.39	3,500.00	-3,372.61	3.6%
Repairs & Maintenance General	1,215.85	8,000.00	-6,784.15	15.2%
Supplies	6,763.61	12,000.00	-5,236.39	56.4%
Rec Center Operating Expenses - Ot...	510.65			
Total Rec Center Operating Expenses	18,216.74	81,500.00	-63,283.26	22.4%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,437.98	2,300.00	-862.02	62.5%
Utilities				
Electrical	26,127.37	59,500.00	-33,372.63	43.9%
Electrical 2	12,259.23	42,375.00	-30,115.77	28.9%
Natural Gas	12,643.28	15,000.00	-2,356.72	84.3%
Sewer	4,799.58	10,075.00	-5,275.42	47.6%
Trash	2,108.94	4,750.00	-2,641.06	44.4%
Water	7,132.61	40,000.00	-32,867.39	17.8%
Utilities - Other	0.00	0.00	0.00	0.0%
Total Utilities	65,071.01	171,700.00	-106,628.99	37.9%
Water Rights	1,847.00			
Total Operating Expense	240,073.53	507,050.00	-266,976.47	47.3%
Payroll Expenses				

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Employee Insurance	55,096.75	119,400.00	-64,303.25	46.1%
Payroll Taxes	30,255.78	70,742.00	-40,486.22	42.8%
Retirement Account	5,041.82	11,950.00	-6,908.18	42.2%
Wages	347,147.30	935,281.00	-588,133.70	37.1%
Total Payroll Expenses	437,541.65	1,137,373.00	-699,831.35	38.5%
Repairs and Maintenance				
Building Repair & Maintenance	110,037.21	90,000.00	20,037.21	122.3%
Equipment Repairs & Maintenance	756.08	22,000.00	-21,243.92	3.4%
Repairs and Maintenance - Other	7,386.28	0.00	7,386.28	100.0%
Total Repairs and Maintenance	118,179.57	112,000.00	6,179.57	105.5%
Total Expense	998,798.63	2,164,148.00	-1,165,349.37	46.2%
Net Ordinary Income	1,745,997.38	671,145.00	1,074,852.38	260.2%
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				
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	117,330.30	1,000,000.00	-882,669.70	11.7%
Total Golf Course	816,959.36	1,010,000.00	-193,040.64	80.9%
Rec Center Capital Improvements				
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	30,486.30			
Total Rec Center Capital Improvements	60,364.19	145,000.00	-84,635.81	41.6%
Total Capital Outlay	877,323.55	1,155,000.00	-277,676.45	76.0%
Transfers Out	0.00	1,645,449.00	-1,645,449.00	0.0%

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Accrual Basis

Parachute Battlement Mesa Park & Rec District
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Total Other Expense	877,323.55	2,800,449.00	-1,923,125.45	31.3%
Net Other Income	-877,323.55	-1,155,000.00	277,676.45	76.0%
Net Income	<u>868,673.83</u>	<u>-483,855.00</u>	<u>1,352,528.83</u>	<u>-179.5%</u>