

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

January through July 2021

	<u>Jan - Jul 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	22,884.89	22,000.00	884.89	104.0%
Contributions				
Community Park Classic	1,000.00	9,800.00	-8,800.00	10.2%
Contributions - Other	5,843.08	5,000.00	843.08	116.9%
<b>Total Contributions</b>	<b>6,843.08</b>	<b>14,800.00</b>	<b>-7,956.92</b>	<b>46.2%</b>
Gas Royalties	23,788.49	0.00	23,788.49	100.0%
Grants	66,092.35	50,000.00	16,092.35	132.2%
Interest Income	1,808.21	37,500.00	-35,691.79	4.8%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
<b>Property Tax Revenue</b>				
Delinquent Taxes	232,086.25			
Dow Energy Impact Grant Proceed	18.43			
Interest on Delinquent Taxes	20,487.14			
Specific Ownership Tax	78,548.74	128,000.00	-49,451.26	61.4%
Property Tax Revenue - Other	1,776,042.96	1,782,915.00	-6,872.04	99.6%
<b>Total Property Tax Revenue</b>	<b>2,107,183.52</b>	<b>1,910,915.00</b>	<b>196,268.52</b>	<b>110.3%</b>
<b>Rent Cafe</b>				
Rental Income	8,700.00	14,400.00	-5,700.00	60.4%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
<b>Total Rent Cafe</b>	<b>8,700.00</b>	<b>14,400.00</b>	<b>-5,700.00</b>	<b>60.4%</b>
<b>Total Non-Operating Income</b>	<b>2,237,300.54</b>	<b>2,051,115.00</b>	<b>186,185.54</b>	<b>109.1%</b>
<b>Operating Income</b>				
Community Park Rental	100.00			
<b>Course Income</b>				
Advantage Club-Memberships	161,210.00	155,000.00	6,210.00	104.0%
Cart Fees	83,550.81	110,000.00	-26,449.19	76.0%
Discounts	-4,366.04	-10,000.00	5,633.96	43.7%
Driving Range	14,609.50	12,000.00	2,609.50	121.7%
Gift card	3,346.00			
Golf Customer PrePaid	11,215.00			
Green Fees	157,140.16	160,000.00	-2,859.84	98.2%
Tournament Income	7,020.00	5,000.00	2,020.00	140.4%
Course Income - Other	53.80			
<b>Total Course Income</b>	<b>433,779.23</b>	<b>432,000.00</b>	<b>1,779.23</b>	<b>100.4%</b>
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	13,854.83	20,000.00	-6,145.17	69.3%
Hard Goods	20,539.22	23,000.00	-2,460.78	89.3%
Headwear	11,590.11	10,000.00	1,590.11	115.9%
Soft Goods	20,136.33	25,000.00	-4,863.67	80.5%
<b>Total Golf Pro Shop Sales</b>	<b>66,120.49</b>	<b>78,000.00</b>	<b>-11,879.51</b>	<b>84.8%</b>

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	<u>Jan - Jul 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Program Income</b>				
<b>Baseball</b>				
Tee Ball	1,890.00	1,750.00	140.00	108.0%
Baseball - Other	3,450.00	2,500.00	950.00	138.0%
<b>Total Baseball</b>	<u>5,340.00</u>	<u>4,250.00</u>	<u>1,090.00</u>	<u>125.6%</u>
<b>Basketball</b>	2,205.00	4,000.00	-1,795.00	55.1%
<b>Basketball-Tiny Tot</b>	1,155.00	1,000.00	155.00	115.5%
<b>Craft Fair</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Flag Football</b>	0.00	2,500.00	-2,500.00	0.0%
<b>Flag Football Tiny Tots</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Movies under the Stars</b>	2,250.00	2,000.00	250.00	112.5%
<b>New P&amp;R Programs</b>	3,052.00	10,000.00	-6,948.00	30.5%
<b>Scholarship Discount</b>	209.50	-2,500.00	2,709.50	-8.4%
<b>Soccer</b>	35.00	3,000.00	-2,965.00	1.2%
<b>Soccer-Tiny Tot</b>	1,610.00	2,000.00	-390.00	80.5%
<b>Softball-Adult</b>	0.00	2,500.00	-2,500.00	0.0%
<b>Sports Shirts</b>	0.00	4,000.00	-4,000.00	0.0%
<b>Volleyball</b>	305.00	1,250.00	-945.00	24.4%
<b>Wrestling</b>	0.00	11,000.00	-11,000.00	0.0%
<b>Total Program Income</b>	<u>16,161.50</u>	<u>61,000.00</u>	<u>-44,838.50</u>	<u>26.5%</u>
<b>Rec Sales</b>				
<b>Charge for Services</b>	1,143.74	350.00	793.74	326.8%
<b>Day Passes</b>	19,362.00	25,000.00	-5,638.00	77.4%
<b>Fitness Classes</b>	4,182.00	1,500.00	2,682.00	278.8%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	24,328.90	88,638.00	-64,309.10	27.4%
Adult Monthly	30,629.60			
Family In-District	11,297.00	16,617.00	-5,320.00	68.0%
Family Month	5,591.58			
Youth-Memberships	1,952.00	18,018.00	-16,066.00	10.8%
Youth Monthly	8,267.00			
Membership In District - Other	0.00	0.00	0.00	0.0%
<b>Total Membership In District</b>	<u>82,066.08</u>	<u>123,273.00</u>	<u>-41,206.92</u>	<u>66.6%</u>
<b>Memberships Out of District</b>				
Out of District Monthly	6,610.00	15,555.00	-8,945.00	42.5%
Memberships Out of District - Other	1,684.75			
<b>Total Memberships Out of District</b>	<u>8,294.75</u>	<u>15,555.00</u>	<u>-7,260.25</u>	<u>53.3%</u>
<b>Total Memberships</b>	<u>90,360.83</u>	<u>138,828.00</u>	<u>-48,467.17</u>	<u>65.1%</u>
<b>Misc. Program Income</b>	298.70			
<b>Punch Pass</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Rentals-Room &amp; Equip</b>	5,482.58	47,000.00	-41,517.42	11.7%

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
 January through July 2021

	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
Sale of Goods	6,571.57	13,500.00	-6,928.43	48.7%
Silver Sneakers & Active Fit	2,824.82	9,000.00	-6,175.18	31.4%
Swim Lessons	9,247.00	10,000.00	-753.00	92.5%
Universal Tickets	5,289.06	12,000.00	-6,710.94	44.1%
<b>Total Rec Sales</b>	<b>144,762.30</b>	<b>258,178.00</b>	<b>-113,415.70</b>	<b>56.1%</b>
<b>RRR Run-Ride-Raft</b>	<b>0.00</b>	<b>15,000.00</b>	<b>-15,000.00</b>	<b>0.0%</b>
<b>Total Operating Income</b>	<b>660,923.52</b>	<b>844,178.00</b>	<b>-183,254.48</b>	<b>78.3%</b>
<b>Total Income</b>	<b>2,903,541.95</b>	<b>2,895,293.00</b>	<b>8,248.95</b>	<b>100.3%</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	5,187.41	10,000.00	-4,812.59	51.9%
Hard Goods	8,843.29	19,000.00	-10,156.71	46.5%
Headwear	2,307.24	5,000.00	-2,692.76	46.1%
Soft Goods	19,861.49	20,000.00	-138.51	99.3%
<b>Total Pro Shop Cost of Goods Sold</b>	<b>36,199.43</b>	<b>54,000.00</b>	<b>-17,800.57</b>	<b>67.0%</b>
<b>Rec Center Cost of goods sold</b>	<b>722.23</b>			
<b>Cost of Goods Sold - Other</b>	<b>0.00</b>	<b>6,000.00</b>	<b>-6,000.00</b>	<b>0.0%</b>
<b>Total Cost of Goods Sold</b>	<b>36,921.66</b>	<b>60,000.00</b>	<b>-23,078.34</b>	<b>61.5%</b>
<b>Total COGS</b>	<b>36,921.66</b>	<b>60,000.00</b>	<b>-23,078.34</b>	<b>61.5%</b>
<b>Gross Profit</b>	<b>2,866,620.29</b>	<b>2,835,293.00</b>	<b>31,327.29</b>	<b>101.1%</b>
<b>Expense</b>				
<b>General and Administrative</b>				
Accounting	27,499.98	55,000.00	-27,500.02	50.0%
Advertising and Promotion	2,405.00	10,500.00	-8,095.00	22.9%
Bankcard Fees	10,872.35	15,500.00	-4,627.65	70.1%
<b>Computer and Internet Expenses</b>				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	34,459.76	27,750.00	6,709.76	124.2%
<b>Total Computer and Internet Expenses</b>	<b>34,484.24</b>	<b>28,750.00</b>	<b>5,734.24</b>	<b>119.9%</b>
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	1,200.00	2,400.00	-1,200.00	50.0%
<b>District Oversight Management</b>				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	47,500.02	95,000.00	-47,499.98	50.0%
<b>Total District Oversight Management</b>	<b>47,500.02</b>	<b>95,000.00</b>	<b>-47,499.98</b>	<b>50.0%</b>
Employee Background Verif	203.71	350.00	-146.29	58.2%
Grant Preparation	0.00	0.00	0.00	0.0%
<b>Insurance Expense</b>				
Property & Liability	24,933.83	45,000.00	-20,066.17	55.4%

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	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
Workers Comp	8,980.00	24,000.00	-15,020.00	37.4%
<b>Total Insurance Expense</b>	<b>33,913.83</b>	<b>69,000.00</b>	<b>-35,086.17</b>	<b>49.2%</b>
Licenses	30.00			
Misc. Expense	204.45	600.00	-395.55	34.1%
Office Equipment	740.03	1,900.00	-1,159.97	38.9%
Office Supplies	2,620.38	5,800.00	-3,179.62	45.2%
Payroll Services	4,050.00	8,100.00	-4,050.00	50.0%
Postage & Freight	1,225.14	2,500.00	-1,274.86	49.0%
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%
<b>Total Professional Fees</b>	<b>9,000.00</b>	<b>29,500.00</b>	<b>-20,500.00</b>	<b>30.5%</b>
Security & Cameras	5,929.34	875.00	5,054.34	677.6%
Telephone Expense	1,605.00			
Training/Dues/Subscriptions	4,439.50	5,700.00	-1,260.50	77.9%
<b>Total General and Administrative</b>	<b>189,074.35</b>	<b>367,725.00</b>	<b>-178,650.65</b>	<b>51.4%</b>
<b>Non-Operating Expense</b>				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	40,572.35	40,000.00	572.35	101.4%
<b>Total Non-Operating Expense</b>	<b>40,572.35</b>	<b>40,000.00</b>	<b>572.35</b>	<b>101.4%</b>
<b>Operating Expense</b>				
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	21,353.76	38,000.00	-16,646.24	56.2%
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	11,145.11	20,000.00	-8,854.89	55.7%
Irrigation Repairs	53,316.65	20,000.00	33,316.65	266.6%
Maintenance Supplies/Equipment	12,587.29	25,000.00	-12,412.71	50.3%
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%
<b>Total Course Maintenance Expense</b>	<b>109,370.19</b>	<b>130,100.00</b>	<b>-20,729.81</b>	<b>84.1%</b>
Landscape Maintenance	32,767.20	38,000.00	-5,232.80	86.2%
<b>Parks Operating Expenses</b>				
Ball Field	18,006.69	20,500.00	-2,493.31	87.8%
Cleaning Facilities	189.00			
Skate and Dog Parks	47.00			
Parks Operating Expenses - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total Parks Operating Expenses</b>	<b>18,242.69</b>	<b>25,500.00</b>	<b>-7,257.31</b>	<b>71.5%</b>
<b>Pro-Shop Expenses</b>				

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Supplies	3,325.17	9,000.00	-5,674.83	36.9%
Tournament Expense	2,033.27	3,500.00	-1,466.73	58.1%
<b>Total Pro-Shop Expenses</b>	<b>5,358.44</b>	<b>12,500.00</b>	<b>-7,141.56</b>	<b>42.9%</b>
<b>Program Expenditures</b>				
Baseball-Softball	1,125.01	1,800.00	-674.99	62.5%
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	2,854.32	3,000.00	-145.68	95.1%
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	356.96			
<b>Total Program Expenditures</b>	<b>9,191.49</b>	<b>28,050.00</b>	<b>-18,858.51</b>	<b>32.8%</b>
<b>Rec Center Operating Expenses</b>				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	10,663.04	10,000.00	663.04	106.6%
Program Expenditures-Rec	127.39	3,500.00	-3,372.61	3.6%
Repairs & Maintenance General	740.75	8,000.00	-7,259.25	9.3%
Supplies	8,809.59	12,000.00	-3,190.41	73.4%
Rec Center Operating Expenses - Ot...	510.65			
<b>Total Rec Center Operating Expenses</b>	<b>20,851.42</b>	<b>81,500.00</b>	<b>-60,648.58</b>	<b>25.6%</b>
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,665.46	2,300.00	-634.54	72.4%
<b>Utilities</b>				
Electrical	32,679.16	59,500.00	-26,820.84	54.9%
Electrical 2	17,574.55	42,375.00	-24,800.45	41.5%
Natural Gas	12,643.28	15,000.00	-2,356.72	84.3%
Sewer	5,604.30	10,075.00	-4,470.70	55.6%
Trash	2,675.48	4,750.00	-2,074.52	56.3%
Water	15,675.93	40,000.00	-24,324.07	39.2%
Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total Utilities</b>	<b>86,852.70</b>	<b>171,700.00</b>	<b>-84,847.30</b>	<b>50.6%</b>
Water Rights	1,981.00			
<b>Total Operating Expense</b>	<b>286,883.79</b>	<b>507,050.00</b>	<b>-220,166.21</b>	<b>56.6%</b>
<b>Payroll Expenses</b>				

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Employee Insurance	68,779.87	119,400.00	-50,620.13	57.6%
Payroll Taxes	39,750.94	70,742.00	-30,991.06	56.2%
Retirement Account	6,305.47	11,950.00	-5,644.53	52.8%
Wages	461,789.73	935,281.00	-473,491.27	49.4%
<b>Total Payroll Expenses</b>	<b>576,626.01</b>	<b>1,137,373.00</b>	<b>-560,746.99</b>	<b>50.7%</b>
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	111,112.68	90,000.00	21,112.68	123.5%
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%
<b>Total Repairs and Maintenance</b>	<b>119,255.04</b>	<b>112,000.00</b>	<b>7,255.04</b>	<b>106.5%</b>
<b>Total Expense</b>	<b>1,212,411.54</b>	<b>2,164,148.00</b>	<b>-951,736.46</b>	<b>56.0%</b>
<b>Net Ordinary Income</b>	<b>1,654,208.75</b>	<b>671,145.00</b>	<b>983,063.75</b>	<b>246.5%</b>
<b>Other Income/Expense</b>				
Other Income				
Transfer In	0.00	1,645,449.00	-1,645,449.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>1,645,449.00</b>	<b>-1,645,449.00</b>	<b>0.0%</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	10,000.00			
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%
<b>Total Golf Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
Irrigation Back 9	696,171.06			
Irrigation System	117,694.30	1,000,000.00	-882,305.70	11.8%
<b>Total Golf Course</b>	<b>827,323.36</b>	<b>1,010,000.00</b>	<b>-182,676.64</b>	<b>81.9%</b>
<b>Rec Center Capital Improvements</b>				
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			
<b>Total Rec Center Capital Improvements</b>	<b>90,850.49</b>	<b>145,000.00</b>	<b>-54,149.51</b>	<b>62.7%</b>
<b>Total Capital Outlay</b>	<b>918,173.85</b>	<b>1,155,000.00</b>	<b>-236,826.15</b>	<b>79.5%</b>

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Accrual Basis

**Parachute Battlement Mesa Park & Rec District**  
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	<u>Jan - Jul 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Transfers Out	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Expense	918,173.85	2,800,449.00	-1,882,275.15	32.8%
Net Other Income	-918,173.85	-1,155,000.00	236,826.15	79.5%
Net Income	<u><b>736,034.90</b></u>	<u><b>-483,855.00</b></u>	<u><b>1,219,889.90</b></u>	<u><b>-152.1%</b></u>