

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

Accrual Basis

January through August 2022

	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	7,000.00	0.00	7,000.00	100.0%
<b>Non-Operating Income</b>				
Conservation Trust Fund	14,833.34	25,000.00	-10,166.66	59.3%
<b>Contributions</b>				
Community Park Classic	1,725.00	9,500.00	-7,775.00	18.2%
Contributions - Other	2,369.00	8,500.00	-6,131.00	27.9%
<b>Total Contributions</b>	4,094.00	18,000.00	-13,906.00	22.7%
Gas Royalties	49,204.64	40,000.00	9,204.64	123.0%
Grants	40,039.48	35,000.00	5,039.48	114.4%
Interest Income	23,461.25	3,950.00	19,511.25	594.0%
<b>Property Tax Revenue</b>				
Abatement	-761.12			
Delinquent Taxes	0.24			
Dow Energy Impact Grant Proceed	13.19			
Interest on Abatements	-15.08			
Interest on Delinquent Taxes	613.78			
Specific Ownership Tax	79,197.39	135,000.00	-55,802.61	58.7%
Property Tax Revenue - Other	1,588,124.73	1,593,151.00	-5,026.27	99.7%
<b>Total Property Tax Revenue</b>	1,667,173.13	1,728,151.00	-60,977.87	96.5%
Rental Income	8,040.00	15,600.00	-7,560.00	51.5%
<b>Total Non-Operating Income</b>	1,806,845.84	1,865,701.00	-58,855.16	96.8%
<b>Operating Income</b>				
Community Park Rental	0.00	0.00	0.00	0.0%
<b>Course Income</b>				
Advantage Club-Memberships	166,770.00	162,000.00	4,770.00	102.9%
Cart Fees	106,644.55	130,000.00	-23,355.45	82.0%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	12,410.00	24,000.00	-11,590.00	51.7%
Gift card	-4,361.99	5,000.00	-9,361.99	-87.2%
Golf Customer PrePaid	30,783.00	15,000.00	15,783.00	205.2%
Green Fees	192,092.11	248,000.00	-55,907.89	77.5%
Tournament Income	11,760.00	10,000.00	1,760.00	117.6%
Course Income - Other	746.38			
<b>Total Course Income</b>	516,835.70	587,000.00	-70,164.30	88.0%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	14,795.85	22,000.00	-7,204.15	67.3%
Hard Goods	20,887.21	29,500.00	-8,612.79	70.8%
Headwear	5,806.36	16,500.00	-10,693.64	35.2%

	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Soft Goods</b>	25,535.87	31,000.00	-5,464.13	82.4%
<b>Total Golf Pro Shop Sales</b>	67,025.29	99,000.00	-31,974.71	67.7%
<b>Program Income</b>				
<b>Baseball</b>				
<b>Tee Ball</b>	2,079.67	2,500.00	-420.33	83.2%
<b>Baseball - Other</b>	3,286.84	4,000.00	-713.16	82.2%
<b>Total Baseball</b>	5,366.51	6,500.00	-1,133.49	82.6%
<b>Basketball</b>	1,607.50	3,000.00	-1,392.50	53.6%
<b>Basketball-Tiny Tot</b>	0.00	3,000.00	-3,000.00	0.0%
<b>Craft Fair</b>	0.00	12,000.00	-12,000.00	0.0%
<b>Flag Football</b>	1,215.00	4,000.00	-2,785.00	30.4%
<b>Flag Football Tiny Tots</b>	0.00	0.00	0.00	0.0%
<b>Movies under the Stars</b>	500.00			
<b>New P&amp;R Programs</b>	7,672.47	8,500.00	-827.53	90.3%
<b>Scholarship Discount</b>	237.00	-500.00	737.00	-47.4%
<b>Soccer</b>	630.00	0.00	630.00	100.0%
<b>Soccer-Tiny Tot</b>	2,519.74	2,000.00	519.74	126.0%
<b>Sports Shirts</b>	0.00	0.00	0.00	0.0%
<b>Volleyball</b>	1,774.04	0.00	1,774.04	100.0%
<b>Wrestling</b>				
<b>Wrestling-Youth</b>	0.00	0.00	0.00	0.0%
<b>Wrestling - Other</b>	770.00	1,500.00	-730.00	51.3%
<b>Total Wrestling</b>	770.00	1,500.00	-730.00	51.3%
<b>Total Program Income</b>	22,292.26	40,000.00	-17,707.74	55.7%
<b>Rec Sales</b>				
<b>Charge for Services</b>	4,120.11	1,890.00	2,230.11	218.0%
<b>Credit Card Fee Income</b>	3,116.38			
<b>Day Passes</b>	27,738.06	35,000.00	-7,261.94	79.3%
<b>Fitness Classes</b>	2,995.04	7,200.00	-4,204.96	41.6%
<b>Memberships</b>				
<b>Membership In District</b>				
<b>Adult Memberships</b>	24,697.00	42,000.00	-17,303.00	58.8%
<b>Adult Monthly</b>	40,489.20	55,000.00	-14,510.80	73.6%
<b>Family In-District</b>	5,550.87	20,000.00	-14,449.13	27.8%
<b>Family Month</b>	8,710.06	9,500.00	-789.94	91.7%
<b>Youth-Memberships</b>	1,038.00	3,750.00	-2,712.00	27.7%
<b>Youth Monthly</b>	12,288.35	15,000.00	-2,711.65	81.9%

	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Membership In District - Other</b>	0.00	0.00	0.00	0.0%
<b>Total Membership In District</b>	92,773.48	145,250.00	-52,476.52	63.9%
<b>Memberships Out of District</b>				
<b>Out of District Monthly</b>	8,061.25	10,000.00	-1,938.75	80.6%
<b>Memberships Out of District - Ot...</b>	2,712.75	3,500.00	-787.25	77.5%
<b>Total Memberships Out of District</b>	10,774.00	13,500.00	-2,726.00	79.8%
<b>Total Memberships</b>	103,547.48	158,750.00	-55,202.52	65.2%
<b>Misc. Program Income</b>	64.30	350.00	-285.70	18.4%
<b>Punch Pass</b>	558.00			
<b>Rentals-Room &amp; Equip</b>	19,792.00	9,000.00	10,792.00	219.9%
<b>Sale of Goods</b>	13,097.67	11,000.00	2,097.67	119.1%
<b>Silver Sneakers &amp; Active Fit</b>	5,157.59	6,000.00	-842.41	86.0%
<b>Swim Lessons</b>	5,799.56	15,000.00	-9,200.44	38.7%
<b>Universal Tickets</b>	7,004.87	8,000.00	-995.13	87.6%
<b>Total Rec Sales</b>	192,991.06	252,190.00	-59,198.94	76.5%
<b>Total Operating Income</b>	799,144.31	978,190.00	-179,045.69	81.7%
<b>Total Income</b>	2,612,990.15	2,843,891.00	-230,900.85	91.9%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
<b>Balls/Gloves</b>	4,544.88	15,000.00	-10,455.12	30.3%
<b>Hard Goods</b>	28,729.76	17,000.00	11,729.76	169.0%
<b>Headwear</b>	9,546.08	8,000.00	1,546.08	119.3%
<b>Soft Goods</b>	9,976.27	25,000.00	-15,023.73	39.9%
<b>Total Pro Shop Cost of Goods Sold</b>	52,796.99	65,000.00	-12,203.01	81.2%
<b>Rec Center Cost of goods sold</b>	7,336.26	3,000.00	4,336.26	244.5%
<b>Total Cost of Goods Sold</b>	60,133.25	68,000.00	-7,866.75	88.4%
<b>Total COGS</b>	60,133.25	68,000.00	-7,866.75	88.4%
<b>Gross Profit</b>	2,552,856.90	2,775,891.00	-223,034.10	92.0%
<b>Expense</b>				
<b>Depreciation Expense</b>	0.00	0.00	0.00	0.0%
<b>General and Administrative</b>				
<b>Accounting</b>	32,083.31	55,000.00	-22,916.69	58.3%
<b>Advertising and Promotion</b>	8,720.81	58,500.00	-49,779.19	14.9%

	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Bankcard Fees</b>	11,779.84	12,500.00	-720.16	94.2%
<b>Computer and Internet Expenses</b>				
<b>Website</b>	14,179.76	8,000.00	6,179.76	177.2%
<b>Computer and Internet Expenses - ...</b>	21,908.29	24,750.00	-2,841.71	88.5%
<b>Total Computer and Internet Expens...</b>	36,088.05	32,750.00	3,338.05	110.2%
<b>Contingency</b>	0.00	40,000.00	-40,000.00	0.0%
<b>Director Compensation</b>	1,300.00	2,400.00	-1,100.00	54.2%
<b>District Oversight Management</b>	55,416.69	95,000.00	-39,583.31	58.3%
<b>Elections</b>	1,037.18	16,000.00	-14,962.82	6.5%
<b>Employee Background Verif</b>	254.24	500.00	-245.76	50.8%
<b>Insurance Expense</b>				
<b>Property &amp; Liability</b>	22,167.00	45,000.00	-22,833.00	49.3%
<b>Workers Comp</b>	8,632.00	16,000.00	-7,368.00	54.0%
<b>Total Insurance Expense</b>	30,799.00	61,000.00	-30,201.00	50.5%
<b>Licenses</b>	340.00			
<b>Marketing</b>	68,762.77			
<b>Misc. Expense</b>	205.12	2,500.00	-2,294.88	8.2%
<b>Office Equipment</b>	13,313.24	6,000.00	7,313.24	221.9%
<b>Office Supplies</b>	3,054.56	7,750.00	-4,695.44	39.4%
<b>Payroll Services</b>	4,725.00	8,100.00	-3,375.00	58.3%
<b>Postage &amp; Freight</b>	1,549.25	2,920.00	-1,370.75	53.1%
<b>Printing</b>	2,041.43	1,500.00	541.43	136.1%
<b>Professional Fees</b>				
<b>Audit-Statutory</b>	8,500.00	10,000.00	-1,500.00	85.0%
<b>Legal</b>	0.00	10,000.00	-10,000.00	0.0%
<b>Total Professional Fees</b>	8,500.00	20,000.00	-11,500.00	42.5%
<b>Security &amp; Cameras</b>	3,016.05	2,500.00	516.05	120.6%
<b>Telephone Expense</b>	0.00	0.00	0.00	0.0%
<b>Training/Dues/Subscriptions</b>	4,000.41	7,100.00	-3,099.59	56.3%
<b>Total General and Administrative</b>	286,986.95	432,020.00	-145,033.05	66.4%
<b>Loss in Edge Fund</b>	13,758.20			
<b>Non-Operating Expense</b>				
<b>Treasurer's Fees</b>	31,759.46	42,000.00	-10,240.54	75.6%
<b>Total Non-Operating Expense</b>	31,759.46	42,000.00	-10,240.54	75.6%
<b>Operating Expense</b>				
<b>Automobile Expense</b>	1,471.74	1,000.00	471.74	147.2%
<b>Community Park Golf Classic</b>	0.00	2,500.00	-2,500.00	0.0%

	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Course Maintenance Expense</b>				
<b>Chemicals &amp; Fertilizer</b>	48,034.71	35,000.00	13,034.71	137.2%
<b>Equipment Repairs</b>	298.33	0.00	298.33	100.0%
<b>Flowers</b>	2,441.43	1,200.00	1,241.43	203.5%
<b>Gas/Oil</b>	21,503.50	28,000.00	-6,496.50	76.8%
<b>Irrigation Repairs</b>	3,056.67	35,000.00	-31,943.33	8.7%
<b>Maintenance Supplies/Equipment</b>	36,203.56	30,000.00	6,203.56	120.7%
<b>Maintenance Uniforms</b>	850.23	1,000.00	-149.77	85.0%
<b>Sand/Soil/Seed</b>	4,242.67	15,000.00	-10,757.33	28.3%
<b>Course Maintenance Expense - Ot...</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total Course Maintenance Expense</b>	116,631.10	150,200.00	-33,568.90	77.7%
<b>Landscape Maintenance</b>	24,162.86	40,000.00	-15,837.14	60.4%
<b>Parks Operating Expenses</b>				
<b>Ball Field</b>	14,520.88	19,000.00	-4,479.12	76.4%
<b>Cleaning Facilities</b>	0.00	0.00	0.00	0.0%
<b>Skate and Dog Parks</b>	0.00	500.00	-500.00	0.0%
<b>Parks Operating Expenses - Other</b>	0.00	0.00	0.00	0.0%
<b>Total Parks Operating Expenses</b>	14,520.88	19,500.00	-4,979.12	74.5%
<b>Pro-Shop Expenses</b>				
<b>Miscellaneous</b>	105.91	0.00	105.91	100.0%
<b>Supplies</b>	6,704.70	7,500.00	-795.30	89.4%
<b>Tournament Expense</b>	2,685.19	3,000.00	-314.81	89.5%
<b>Total Pro-Shop Expenses</b>	9,495.80	10,500.00	-1,004.20	90.4%
<b>Program Expenditures</b>				
<b>Baseball-Softball</b>	1,840.26	1,500.00	340.26	122.7%
<b>Basketball</b>	1,042.66	750.00	292.66	139.0%
<b>Basketball-Tiny Tots</b>	0.00	500.00	-500.00	0.0%
<b>Craft Fair</b>	501.00	3,500.00	-2,999.00	14.3%
<b>Flag Football exp</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Movies under the Stars</b>	1,871.50			
<b>New Program Expense</b>	10,098.73	3,000.00	7,098.73	336.6%
<b>Scholarships</b>	75.00			
<b>Soccer</b>	611.86	250.00	361.86	244.7%
<b>Soccer-Tiny tots</b>	10.00	250.00	-240.00	4.0%
<b>Sports Shirts</b>	291.81	3,500.00	-3,208.19	8.3%
<b>Tee Ball</b>	325.22			
<b>Volleyball</b>	64.00	100.00	-36.00	64.0%
<b>Wrestling</b>	835.86			
<b>Program Expenditures - Other</b>	1,295.76	1,000.00	295.76	129.6%
<b>Total Program Expenditures</b>	18,863.66	16,350.00	2,513.66	115.4%

	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Rec Center Operating Expenses</b>				
<b>Janitorial</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Pool Expense</b>	4,948.49	20,000.00	-15,051.51	24.7%
<b>Program Expenditures-Rec</b>	0.00	10,000.00	-10,000.00	0.0%
<b>Repairs &amp; Maintenance General</b>	2,865.50	10,000.00	-7,134.50	28.7%
<b>Supplies</b>	6,174.91	16,000.00	-9,825.09	38.6%
<b>Rec Center Operating Expenses - ...</b>	0.00	0.00	0.00	0.0%
<b>Total Rec Center Operating Expenses</b>	13,988.90	61,000.00	-47,011.10	22.9%
<b>Television-Music</b>	1,714.79	3,000.00	-1,285.21	57.2%
<b>Utilities</b>				
<b>Electrical</b>	40,412.84	68,600.00	-28,187.16	58.9%
<b>Electrical 2</b>	19,508.83	39,240.00	-19,731.17	49.7%
<b>Natural Gas</b>	22,938.89	25,000.00	-2,061.11	91.8%
<b>Sewer</b>	5,605.04	11,100.00	-5,494.96	50.5%
<b>Trash</b>	3,093.78	5,100.00	-2,006.22	60.7%
<b>Water</b>	24,862.82	34,700.00	-9,837.18	71.7%
<b>Total Utilities</b>	116,422.20	183,740.00	-67,317.80	63.4%
<b>Water Rights</b>	0.00	0.00	0.00	0.0%
<b>Total Operating Expense</b>	317,271.93	487,790.00	-170,518.07	65.0%
<b>Payroll Expenses</b>				
<b>Employee Insurance</b>				
<b>Dental Insurance</b>	3,068.33	6,760.00	-3,691.67	45.4%
<b>Life Insurance</b>	225.87	507.00	-281.13	44.6%
<b>Medical Insurance</b>	54,412.75	123,883.00	-69,470.25	43.9%
<b>STD Insurance</b>	1,443.22	3,744.00	-2,300.78	38.5%
<b>Vision Insurance</b>	650.76	1,718.00	-1,067.24	37.9%
<b>Total Employee Insurance</b>	59,800.93	136,612.00	-76,811.07	43.8%
<b>Payroll Taxes</b>				
<b>Company Paid Taxes</b>	53,689.39	76,162.00	-22,472.61	70.5%
<b>Total Payroll Taxes</b>	53,689.39	76,162.00	-22,472.61	70.5%
<b>Retirement Account</b>	7,093.34	14,200.00	-7,106.66	50.0%
<b>Wages</b>	638,100.15	937,625.00	-299,524.85	68.1%
<b>Payroll Expenses - Other</b>	0.00	0.00	0.00	0.0%
<b>Total Payroll Expenses</b>	758,683.81	1,164,599.00	-405,915.19	65.1%

	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	94,225.65	185,000.00	-90,774.35	50.9%
Equipment Repairs & Maintenance	5,667.37	11,000.00	-5,332.63	51.5%
Repairs and Maintenance - Other	27,714.27	42,500.00	-14,785.73	65.2%
<b>Total Repairs and Maintenance</b>	<u>127,607.29</u>	<u>238,500.00</u>	<u>-110,892.71</u>	<u>53.5%</u>
<b>Total Expense</b>	<u>1,536,067.64</u>	<u>2,364,909.00</u>	<u>-828,841.36</u>	<u>65.0%</u>
<b>Net Ordinary Income</b>	<u>1,016,789.26</u>	<u>410,982.00</u>	<u>605,807.26</u>	<u>247.4%</u>
<b>Other Income/Expense</b>				
Other Income				
Transfer In	0.00	1,987,199.51	-1,987,199.51	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>1,987,199.51</u>	<u>-1,987,199.51</u>	<u>0.0%</u>
<b>Other Expense</b>				
Capital Outlay				
Golf Course				
Building	9,234.76	0.00	9,234.76	100.0%
Cart Paths	0.00	70,000.00	-70,000.00	0.0%
Daisy Ditch	0.00	0.00	0.00	0.0%
Golf Equipment				
Golf Maint Equip	58,065.85	83,000.00	-24,934.15	70.0%
<b>Total Golf Equipment</b>	<u>58,065.85</u>	<u>83,000.00</u>	<u>-24,934.15</u>	<u>70.0%</u>
Huntley Ditch	0.00	65,000.00	-65,000.00	0.0%
Irrigation Back 9	0.00	0.00	0.00	0.0%
Irrigation System	0.00	0.00	0.00	0.0%
Misc Golf Improvements	0.00	205,000.00	-205,000.00	0.0%
Golf Course - Other	0.00	0.00	0.00	0.0%
<b>Total Golf Course</b>	<u>67,300.61</u>	<u>423,000.00</u>	<u>-355,699.39</u>	<u>15.9%</u>
Rec Center Capital Improvements				
HVAC	0.00	0.00	0.00	0.0%
Pool Projects	0.00	30,000.00	-30,000.00	0.0%
Rec Building Improvements	103,224.23	400,000.00	-296,775.77	25.8%
Water Transfer Project	15,905.05	60,000.00	-44,094.95	26.5%
<b>Total Rec Center Capital Improvements</b>	<u>119,129.28</u>	<u>490,000.00</u>	<u>-370,870.72</u>	<u>24.3%</u>
<b>Total Capital Outlay</b>	<u>186,429.89</u>	<u>913,000.00</u>	<u>-726,570.11</u>	<u>20.4%</u>
<b>Transfers Out</b>	<u>0.00</u>	<u>1,987,199.51</u>	<u>-1,987,199.51</u>	<u>0.0%</u>
<b>Total Other Expense</b>	<u>186,429.89</u>	<u>2,900,199.51</u>	<u>-2,713,769.62</u>	<u>6.4%</u>

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	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Net Other Income</b>	-186,429.89	-913,000.00	726,570.11	20.4%
<b>Net Income</b>	<u>830,359.37</u>	<u>-502,018.00</u>	<u>1,332,377.37</u>	<u>-165.4%</u>