

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	3,042.54			
Non-Operating Income				
Conservation Trust Fund Contributions	15,697.74	22,000.00	-6,302.26	71.4%
Community Park Classic	0.00	9,800.00	-9,800.00	0.0%
Contributions - Other	93.08	5,000.00	-4,906.92	1.9%
Total Contributions	93.08	14,800.00	-14,706.92	0.6%
Gas Royalties	12,529.43	0.00	12,529.43	100.0%
Grants	35,590.07	50,000.00	-14,409.93	71.2%
Interest Income	859.11	37,500.00	-36,640.89	2.3%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Delinquent Taxes	232,086.25			
Interest on Delinquent Taxes	20,133.08			
Specific Ownership Tax	35,436.78	128,000.00	-92,563.22	27.7%
Property Tax Revenue - Other	402,611.53	1,782,915.00	-1,380,303.47	22.6%
Total Property Tax Revenue	690,267.64	1,910,915.00	-1,220,647.36	36.1%
Rent Cafe				
Rental Income	3,600.00	14,400.00	-10,800.00	25.0%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
Total Rent Cafe	3,600.00	14,400.00	-10,800.00	25.0%
Total Non-Operating Income	758,637.07	2,051,115.00	-1,292,477.93	37.0%
Operating Income				
Course Income				
Advantage Club-Memberships	119,720.00	155,000.00	-35,280.00	77.2%
Cart Fees	13,101.00	110,000.00	-96,899.00	11.9%
Discounts	-585.51	-10,000.00	9,414.49	5.9%
Driving Range	2,977.50	12,000.00	-9,022.50	24.8%
Gift card	501.00			
Golf Customer PrePaid	0.00			
Green Fees	27,970.00	160,000.00	-132,030.00	17.5%
Tournament Income	0.00	5,000.00	-5,000.00	0.0%
Course Income - Other	21.84			
Total Course Income	163,705.83	432,000.00	-268,294.17	37.9%
Golf Pro Shop Sales				
Balls-Gloves	1,982.77	20,000.00	-18,017.23	9.9%
Hard Goods	3,310.06	23,000.00	-19,689.94	14.4%
Headwear	1,067.80	10,000.00	-8,932.20	10.7%
Soft Goods	3,433.19	25,000.00	-21,566.81	13.7%
Total Golf Pro Shop Sales	9,793.82	78,000.00	-68,206.18	12.6%
Program Income				
Baseball				

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

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Tee Ball	0.00	1,750.00	-1,750.00	0.0%
Baseball - Other	0.00	2,500.00	-2,500.00	0.0%
Total Baseball	0.00	4,250.00	-4,250.00	0.0%
Basketball	1,995.00	4,000.00	-2,005.00	49.9%
Basketball-Tiny Tot	1,085.00	1,000.00	85.00	108.5%
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	0.00	2,000.00	-2,000.00	0.0%
New P&R Programs	1,190.00	10,000.00	-8,810.00	11.9%
Scholarship Discount	172.00	-2,500.00	2,672.00	-6.9%
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	4,617.00	61,000.00	-56,383.00	7.6%
Rec Sales				
Charge for Services	275.00	350.00	-75.00	78.6%
Day Passes	5,933.00	25,000.00	-19,067.00	23.7%
Fitness Classes	2,034.00	1,500.00	534.00	135.6%
Memberships				
Membership In District				
Adult Memberships	11,414.57	88,638.00	-77,223.43	12.9%
Adult Monthly	12,459.60			
Family In-District	4,512.25	16,617.00	-12,104.75	27.2%
Family Month	2,035.00			
Youth-Memberships	360.00	18,018.00	-17,658.00	2.0%
Youth Monthly	2,995.00			
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	33,776.42	123,273.00	-89,496.58	27.4%
Memberships Out of District				
Out of District Monthly	3,002.00	15,555.00	-12,553.00	19.3%
Memberships Out of District - Other	924.25			
Total Memberships Out of District	3,926.25	15,555.00	-11,628.75	25.2%
Total Memberships	37,702.67	138,828.00	-101,125.33	27.2%
Misc. Program Income	28.70			
Punch Pass	0.00	1,000.00	-1,000.00	0.0%
Rentals-Room & Equip	1,439.58	47,000.00	-45,560.42	3.1%
Sale of Goods	1,802.84	13,500.00	-11,697.16	13.4%
Silver Sneakers & Active Fit	1,210.00	9,000.00	-7,790.00	13.4%

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Swim Lessons	2,021.00	10,000.00	-7,979.00	20.2%
Universal Tickets	2,386.00	12,000.00	-9,614.00	19.9%
Total Rec Sales	54,832.79	258,178.00	-203,345.21	21.2%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	232,949.44	844,178.00	-611,228.56	27.6%
Total Income	994,629.05	2,895,293.00	-1,900,663.95	34.4%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	-2,636.97	10,000.00	-12,636.97	-26.4%
Hard Goods	-3,485.86	19,000.00	-22,485.86	-18.3%
Headwear	-2,216.55	5,000.00	-7,216.55	-44.3%
Soft Goods	-147.14	20,000.00	-20,147.14	-0.7%
Total Pro Shop Cost of Goods Sold	-8,486.52	54,000.00	-62,486.52	-15.7%
Cost of Goods Sold - Other	0.00	6,000.00	-6,000.00	0.0%
Total Cost of Goods Sold	-8,486.52	60,000.00	-68,486.52	-14.1%
Total COGS	-8,486.52	60,000.00	-68,486.52	-14.1%
Gross Profit	1,003,115.57	2,835,293.00	-1,832,177.43	35.4%
Expense				
General and Administrative				
Accounting	9,166.66	55,000.00	-45,833.34	16.7%
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	2,062.79	15,500.00	-13,437.21	13.3%
Computer and Internet Expenses				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	19,105.93	27,750.00	-8,644.07	68.9%
Total Computer and Internet Expenses	19,130.41	28,750.00	-9,619.59	66.5%
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	600.00	2,400.00	-1,800.00	25.0%
District Oversight Management				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	15,833.34	95,000.00	-79,166.66	16.7%
Total District Oversight Management	15,833.34	95,000.00	-79,166.66	16.7%
Employee Background Verif	30.00	350.00	-320.00	8.6%
Grant Preparation	0.00	0.00	0.00	0.0%
Insurance Expense				
Property & Liability	3,516.33	45,000.00	-41,483.67	7.8%
Workers Comp	1,564.00	24,000.00	-22,436.00	6.5%
Insurance Expense - Other	10,545.00			

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Total Insurance Expense	15,625.33	69,000.00	-53,374.67	22.6%
Misc. Expense	30.00	600.00	-570.00	5.0%
Office Equipment	273.98	1,900.00	-1,626.02	14.4%
Office Supplies	1,170.01	5,800.00	-4,629.99	20.2%
Payroll Services	1,350.00	8,100.00	-6,750.00	16.7%
Postage & Freight	381.23	2,500.00	-2,118.77	15.2%
Printing	1,151.38	1,250.00	-98.62	92.1%
Professional Fees				
Audit-Statutory	0.00	9,500.00	-9,500.00	0.0%
Legal	0.00	20,000.00	-20,000.00	0.0%
Total Professional Fees	0.00	29,500.00	-29,500.00	0.0%
Security System	845.17	875.00	-29.83	96.6%
Training/Dues/Subscriptions	1,210.00	5,700.00	-4,490.00	21.2%
Total General and Administrative	71,130.30	367,725.00	-296,594.70	19.3%
Non-Operating Expense				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	13,096.61	40,000.00	-26,903.39	32.7%
Total Non-Operating Expense	13,096.61	40,000.00	-26,903.39	32.7%
Operating Expense				
Automobile Expense	112.52	1,150.00	-1,037.48	9.8%
Community Park Golf Classic	0.00	1,250.00	-1,250.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	2,152.02	38,000.00	-35,847.98	5.7%
Equipment Repairs	1,472.19	8,000.00	-6,527.81	18.4%
Flowers	0.00	1,100.00	-1,100.00	0.0%
Gas/Oil	1,791.89	20,000.00	-18,208.11	9.0%
Irrigation Repairs	19,700.00	20,000.00	-300.00	98.5%
Maintenance Supplies/Equipment	3,718.15	25,000.00	-21,281.85	14.9%
Maintenance Uniforms	153.87	1,000.00	-846.13	15.4%
Sand/Soil/Seed	0.00	12,000.00	-12,000.00	0.0%
Course Maintenance Expense - Other	335.00	5,000.00	-4,665.00	6.7%
Total Course Maintenance Expense	29,323.12	130,100.00	-100,776.88	22.5%
Landscape Maintenance	654.35	38,000.00	-37,345.65	1.7%
Parks Operating Expenses				
Ball Field	914.25	20,500.00	-19,585.75	4.5%
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	1,150.25	25,500.00	-24,349.75	4.5%
Pro-Shop Expenses				
Supplies	1,190.23	9,000.00	-7,809.77	13.2%
Tournament Expense	0.00	3,500.00	-3,500.00	0.0%

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Total Pro-Shop Expenses	1,190.23	12,500.00	-11,309.77	9.5%
Program Expenditures				
Baseball-Softball	0.00	1,800.00	-1,800.00	0.0%
Basketball	50.59	1,500.00	-1,449.41	3.4%
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	0.00	2,000.00	-2,000.00	0.0%
New Program Expense	826.88	3,000.00	-2,173.12	27.6%
Soccer	0.00	1,000.00	-1,000.00	0.0%
Soccer-Tiny tots	0.00	500.00	-500.00	0.0%
Sports Shirts	0.00	2,500.00	-2,500.00	0.0%
Tee Ball	0.00	500.00	-500.00	0.0%
Volleyball	0.00	250.00	-250.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	80.95			
Total Program Expenditures	1,463.17	28,050.00	-26,586.83	5.2%
Rec Center Operating Expenses				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	5,196.78	10,000.00	-4,803.22	52.0%
Program Expenditures-Rec	81.30	3,500.00	-3,418.70	2.3%
Repairs & Maintenance General	537.28	8,000.00	-7,462.72	6.7%
Supplies	2,776.67	12,000.00	-9,223.33	23.1%
Total Rec Center Operating Expenses	8,592.03	81,500.00	-72,907.97	10.5%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	868.97	2,300.00	-1,431.03	37.8%
Utilities				
Electrical	12,637.39	59,500.00	-46,862.61	21.2%
Electrical 2	4,393.00	42,375.00	-37,982.00	10.4%
Natural Gas	6,514.94	15,000.00	-8,485.06	43.4%
Sewer	2,385.42	10,075.00	-7,689.58	23.7%
Trash	867.68	4,750.00	-3,882.32	18.3%
Water	1,020.95	40,000.00	-38,979.05	2.6%
Utilities - Other	0.00	0.00	0.00	0.0%
Total Utilities	27,819.38	171,700.00	-143,880.62	16.2%
Water Rights	72.00			
Total Operating Expense	71,246.02	507,050.00	-435,803.98	14.1%
Payroll Expenses				
Employee Insurance	27,366.24	119,400.00	-92,033.76	22.9%
Payroll Taxes	13,651.57	70,742.00	-57,090.43	19.3%

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Retirement Account	2,508.24	11,950.00	-9,441.76	21.0%
Wages	145,204.45	935,281.00	-790,076.55	15.5%
Total Payroll Expenses	188,730.50	1,137,373.00	-948,642.50	16.6%
Repairs and Maintenance				
Building Repair & Maintenance	9,767.68	90,000.00	-80,232.32	10.9%
Equipment Repairs & Maintenance	0.00	22,000.00	-22,000.00	0.0%
Repairs and Maintenance - Other	5,278.25	0.00	5,278.25	100.0%
Total Repairs and Maintenance	15,045.93	112,000.00	-96,954.07	13.4%
Total Expense	359,249.36	2,164,148.00	-1,804,898.64	16.6%
Net Ordinary Income	643,866.21	671,145.00	-27,278.79	95.9%
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	129,178.00			
Irrigation System	0.00	1,000,000.00	-1,000,000.00	0.0%
Total Golf Course	132,636.00	1,010,000.00	-877,364.00	13.1%
Rec Center Capital Improvements				
Pool Projects	13,677.89	20,000.00	-6,322.11	68.4%
Rec Building Improvements	0.00	125,000.00	-125,000.00	0.0%
Total Rec Center Capital Improvements	13,677.89	145,000.00	-131,322.11	9.4%
Total Capital Outlay	146,313.89	1,155,000.00	-1,008,686.11	12.7%
Transfers Out	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Expense	146,313.89	2,800,449.00	-2,654,135.11	5.2%
Net Other Income	-146,313.89	-1,155,000.00	1,008,686.11	12.7%
Net Income	497,552.32	-483,855.00	981,407.32	-102.8%