

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

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	3,042.54			
<b>Non-Operating Income</b>				
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	5,843.08	5,000.00	843.08	116.9%
<b>Total Contributions</b>	5,843.08	14,800.00	-8,956.92	39.5%
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	1,061.90	37,500.00	-36,438.10	2.8%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
<b>Property Tax Revenue</b>				
Delinquent Taxes	232,086.25			
Interest on Delinquent Taxes	20,133.08			
Specific Ownership Tax	44,877.90	128,000.00	-83,122.10	35.1%
Property Tax Revenue - Other	1,399,517.23	1,782,915.00	-383,397.77	78.5%
<b>Total Property Tax Revenue</b>	1,696,614.46	1,910,915.00	-214,300.54	88.8%
<b>Rent Cafe</b>				
Rental Income	4,800.00	14,400.00	-9,600.00	33.3%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
<b>Total Rent Cafe</b>	4,800.00	14,400.00	-9,600.00	33.3%
<b>Total Non-Operating Income</b>	1,772,136.68	2,051,115.00	-278,978.32	86.4%
<b>Operating Income</b>				
<b>Course Income</b>				
Advantage Club-Memberships	140,435.00	155,000.00	-14,565.00	90.6%
Cart Fees	26,633.00	110,000.00	-83,367.00	24.2%
Discounts	-1,596.19	-10,000.00	8,403.81	16.0%
Driving Range	5,262.50	12,000.00	-6,737.50	43.9%
Gift card	2,211.00			
Golf Customer PrePaid	150.00			
Green Fees	51,495.00	160,000.00	-108,505.00	32.2%
Tournament Income	0.00	5,000.00	-5,000.00	0.0%
Course Income - Other	51.72			
<b>Total Course Income</b>	224,642.03	432,000.00	-207,357.97	52.0%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	4,042.76	20,000.00	-15,957.24	20.2%
Hard Goods	6,544.01	23,000.00	-16,455.99	28.5%
Headwear	3,326.85	10,000.00	-6,673.15	33.3%
Soft Goods	7,926.11	25,000.00	-17,073.89	31.7%
<b>Total Golf Pro Shop Sales</b>	21,839.73	78,000.00	-56,160.27	28.0%
<b>Program Income</b>				
Baseball				

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Tee Ball	1,295.00	1,750.00	-455.00	74.0%
Baseball - Other	1,575.00	2,500.00	-925.00	63.0%
<b>Total Baseball</b>	<b>2,870.00</b>	<b>4,250.00</b>	<b>-1,380.00</b>	<b>67.5%</b>
Basketball	1,995.00	4,000.00	-2,005.00	49.9%
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	0.00	2,000.00	-2,000.00	0.0%
New P&R Programs	1,310.00	10,000.00	-8,690.00	13.1%
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%
<b>Total Program Income</b>	<b>7,677.00</b>	<b>61,000.00</b>	<b>-53,323.00</b>	<b>12.6%</b>
<b>Rec Sales</b>				
Charge for Services	497.00	350.00	147.00	142.0%
Day Passes	8,315.00	25,000.00	-16,685.00	33.3%
Fitness Classes	3,070.00	1,500.00	1,570.00	204.7%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	16,986.73	88,638.00	-71,651.27	19.2%
Adult Monthly	16,979.60			
Family In-District	7,221.25	16,617.00	-9,395.75	43.5%
Family Month	2,795.00			
Youth-Memberships	752.00	18,018.00	-17,266.00	4.2%
Youth Monthly	4,025.00			
Membership In District - Other	0.00	0.00	0.00	0.0%
<b>Total Membership In District</b>	<b>48,759.58</b>	<b>123,273.00</b>	<b>-74,513.42</b>	<b>39.6%</b>
<b>Memberships Out of District</b>				
Out of District Monthly	3,763.00	15,555.00	-11,792.00	24.2%
Memberships Out of District - Other	1,470.25			
<b>Total Memberships Out of District</b>	<b>5,233.25</b>	<b>15,555.00</b>	<b>-10,321.75</b>	<b>33.6%</b>
<b>Total Memberships</b>	<b>53,992.83</b>	<b>138,828.00</b>	<b>-84,835.17</b>	<b>38.9%</b>
Misc. Program Income	260.70			
Punch Pass	0.00	1,000.00	-1,000.00	0.0%
Rentals-Room & Equip	2,445.58	47,000.00	-44,554.42	5.2%
Sale of Goods	2,668.92	13,500.00	-10,831.08	19.8%
Silver Sneakers & Active Fit	1,724.32	9,000.00	-7,275.68	19.2%

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Swim Lessons	2,910.00	10,000.00	-7,090.00	29.1%
Universal Tickets	3,161.50	12,000.00	-8,838.50	26.3%
<b>Total Rec Sales</b>	79,045.85	258,178.00	-179,132.15	30.6%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
<b>Total Operating Income</b>	333,204.61	844,178.00	-510,973.39	39.5%
<b>Total Income</b>	2,108,383.83	2,895,293.00	-786,909.17	72.8%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	532.85	10,000.00	-9,467.15	5.3%
Hard Goods	-1,738.80	19,000.00	-20,738.80	-9.2%
Headwear	141.07	5,000.00	-4,858.93	2.8%
Soft Goods	7,021.41	20,000.00	-12,978.59	35.1%
<b>Total Pro Shop Cost of Goods Sold</b>	5,956.53	54,000.00	-48,043.47	11.0%
<b>Cost of Goods Sold - Other</b>	0.00	6,000.00	-6,000.00	0.0%
<b>Total Cost of Goods Sold</b>	5,956.53	60,000.00	-54,043.47	9.9%
<b>Total COGS</b>	5,956.53	60,000.00	-54,043.47	9.9%
<b>Gross Profit</b>	2,102,427.30	2,835,293.00	-732,865.70	74.2%
<b>Expense</b>				
<b>General and Administrative</b>				
Accounting	13,749.99	55,000.00	-41,250.01	25.0%
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	4,853.76	15,500.00	-10,646.24	31.3%
<b>Computer and Internet Expenses</b>				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	20,736.93	27,750.00	-7,013.07	74.7%
<b>Total Computer and Internet Expenses</b>	20,761.41	28,750.00	-7,988.59	72.2%
<b>Contingency</b>	0.00	35,000.00	-35,000.00	0.0%
<b>Director Compensation</b>	700.00	2,400.00	-1,700.00	29.2%
<b>District Oversight Management</b>				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	23,750.01	95,000.00	-71,249.99	25.0%
<b>Total District Oversight Management</b>	23,750.01	95,000.00	-71,249.99	25.0%
<b>Employee Background Verif</b>	168.71	350.00	-181.29	48.2%
<b>Grant Preparation</b>	0.00	0.00	0.00	0.0%
<b>Insurance Expense</b>				
Property & Liability	14,161.33	45,000.00	-30,838.67	31.5%
Workers Comp	5,662.00	24,000.00	-18,338.00	23.6%
<b>Total Insurance Expense</b>	19,823.33	69,000.00	-49,176.67	28.7%

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Misc. Expense	80.60	600.00	-519.40	13.4%
Office Equipment	273.98	1,900.00	-1,626.02	14.4%
Office Supplies	1,618.11	5,800.00	-4,181.89	27.9%
Payroll Services	2,025.00	8,100.00	-6,075.00	25.0%
Postage & Freight	746.24	2,500.00	-1,753.76	29.8%
Printing	1,151.38	1,250.00	-98.62	92.1%
Professional Fees				
Audit-Statutory	7,000.00	9,500.00	-2,500.00	73.7%
Legal	0.00	20,000.00	-20,000.00	0.0%
<b>Total Professional Fees</b>	<b>7,000.00</b>	<b>29,500.00</b>	<b>-22,500.00</b>	<b>23.7%</b>
Security System	1,012.84	875.00	137.84	115.8%
Training/Dues/Subscriptions	4,067.50	5,700.00	-1,632.50	71.4%
<b>Total General and Administrative</b>	<b>104,052.86</b>	<b>367,725.00</b>	<b>-263,672.14</b>	<b>28.3%</b>
<b>Non-Operating Expense</b>				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	33,034.72	40,000.00	-6,965.28	82.6%
<b>Total Non-Operating Expense</b>	<b>33,034.72</b>	<b>40,000.00</b>	<b>-6,965.28</b>	<b>82.6%</b>
<b>Operating Expense</b>				
Automobile Expense	528.55	1,150.00	-621.45	46.0%
Community Park Golf Classic	0.00	1,250.00	-1,250.00	0.0%
<b>Course Maintenance Expense</b>				
Chemicals & Fertilizer	4,593.01	38,000.00	-33,406.99	12.1%
Equipment Repairs	2,395.82	8,000.00	-5,604.18	29.9%
Flowers	69.81	1,100.00	-1,030.19	6.3%
Gas/Oil	1,791.89	20,000.00	-18,208.11	9.0%
Irrigation Repairs	19,860.78	20,000.00	-139.22	99.3%
Maintenance Supplies/Equipment	8,791.09	25,000.00	-16,208.91	35.2%
Maintenance Uniforms	153.87	1,000.00	-846.13	15.4%
Sand/Soil/Seed	1,606.09	12,000.00	-10,393.91	13.4%
Course Maintenance Expense - Other	623.00	5,000.00	-4,377.00	12.5%
<b>Total Course Maintenance Expense</b>	<b>39,885.36</b>	<b>130,100.00</b>	<b>-90,214.64</b>	<b>30.7%</b>
Landscape Maintenance	725.73	38,000.00	-37,274.27	1.9%
<b>Parks Operating Expenses</b>				
Ball Field	8,887.65	20,500.00	-11,612.35	43.4%
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>9,123.65</b>	<b>25,500.00</b>	<b>-16,376.35</b>	<b>35.8%</b>
<b>Pro-Shop Expenses</b>				
Supplies	2,113.99	9,000.00	-6,886.01	23.5%
Tournament Expense	0.00	3,500.00	-3,500.00	0.0%
<b>Total Pro-Shop Expenses</b>	<b>2,113.99</b>	<b>12,500.00</b>	<b>-10,386.01</b>	<b>16.9%</b>
<b>Program Expenditures</b>				

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	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
Baseball-Softball	346.41	1,800.00	-1,453.59	19.2%
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	0.00	2,000.00	-2,000.00	0.0%
New Program Expense	1,554.12	3,000.00	-1,445.88	51.8%
Soccer	0.00	1,000.00	-1,000.00	0.0%
Soccer-Tiny tots	0.00	500.00	-500.00	0.0%
Sports Shirts	1,450.00	2,500.00	-1,050.00	58.0%
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	196.93			
<b>Total Program Expenditures</b>	<b>4,667.45</b>	<b>28,050.00</b>	<b>-23,382.55</b>	<b>16.6%</b>
<b>Rec Center Operating Expenses</b>				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	7,685.74	10,000.00	-2,314.26	76.9%
Program Expenditures-Rec	93.79	3,500.00	-3,406.21	2.7%
Repairs & Maintenance General	622.33	8,000.00	-7,377.67	7.8%
Supplies	4,299.63	12,000.00	-7,700.37	35.8%
Rec Center Operating Expenses - Ot...	510.65			
<b>Total Rec Center Operating Expenses</b>	<b>13,212.14</b>	<b>81,500.00</b>	<b>-68,287.86</b>	<b>16.2%</b>
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,067.45	2,300.00	-1,232.55	46.4%
<b>Utilities</b>				
Electrical	16,766.56	59,500.00	-42,733.44	28.2%
Electrical 2	6,715.57	42,375.00	-35,659.43	15.8%
Natural Gas	8,907.66	15,000.00	-6,092.34	59.4%
Sewer	3,190.14	10,075.00	-6,884.86	31.7%
Trash	1,229.26	4,750.00	-3,520.74	25.9%
Water	1,721.40	40,000.00	-38,278.60	4.3%
Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total Utilities</b>	<b>38,530.59</b>	<b>171,700.00</b>	<b>-133,169.41</b>	<b>22.4%</b>
<b>Water Rights</b>	<b>72.00</b>			
<b>Total Operating Expense</b>	<b>109,926.91</b>	<b>507,050.00</b>	<b>-397,123.09</b>	<b>21.7%</b>
<b>Payroll Expenses</b>				
Employee Insurance	36,488.32	119,400.00	-82,911.68	30.6%
Payroll Taxes	18,816.56	70,742.00	-51,925.44	26.6%
Retirement Account	3,346.83	11,950.00	-8,603.17	28.0%

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Wages	208,326.44	935,281.00	-726,954.56	22.3%
<b>Total Payroll Expenses</b>	<b>266,978.15</b>	<b>1,137,373.00</b>	<b>-870,394.85</b>	<b>23.5%</b>
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	34,677.31	90,000.00	-55,322.69	38.5%
Equipment Repairs & Maintenance	64.58	22,000.00	-21,935.42	0.3%
Repairs and Maintenance - Other	5,642.96	0.00	5,642.96	100.0%
<b>Total Repairs and Maintenance</b>	<b>40,384.85</b>	<b>112,000.00</b>	<b>-71,615.15</b>	<b>36.1%</b>
<b>Total Expense</b>	<b>554,377.49</b>	<b>2,164,148.00</b>	<b>-1,609,770.51</b>	<b>25.6%</b>
<b>Net Ordinary Income</b>	<b>1,548,049.81</b>	<b>671,145.00</b>	<b>876,904.81</b>	<b>230.7%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
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>				
<b>Capital Outlay</b>				
<b>Community Park</b>				
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>
<b>Golf Course</b>				
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	172,378.00			
Irrigation System	54,068.30	1,000,000.00	-945,931.70	5.4%
<b>Total Golf Course</b>	<b>229,904.30</b>	<b>1,010,000.00</b>	<b>-780,095.70</b>	<b>22.8%</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%
Tennis Court Remodel	22,338.50			
<b>Total Rec Center Capital Improvements</b>	<b>45,716.39</b>	<b>145,000.00</b>	<b>-99,283.61</b>	<b>31.5%</b>
<b>Total Capital Outlay</b>	<b>275,620.69</b>	<b>1,155,000.00</b>	<b>-879,379.31</b>	<b>23.9%</b>
<b>Transfers Out</b>	<b>0.00</b>	<b>1,645,449.00</b>	<b>-1,645,449.00</b>	<b>0.0%</b>
<b>Total Other Expense</b>	<b>275,620.69</b>	<b>2,800,449.00</b>	<b>-2,524,828.31</b>	<b>9.8%</b>
<b>Net Other Income</b>	<b>-275,620.69</b>	<b>-1,155,000.00</b>	<b>879,379.31</b>	<b>23.9%</b>
<b>Net Income</b>	<b><u>1,272,429.12</u></b>	<b><u>-483,855.00</u></b>	<b><u>1,756,284.12</u></b>	<b><u>-263.0%</u></b>