

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
 January through August 2020

	Jan - Aug 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Non-Operating Income</b>				
Conservation Trust Fund Contributions	9,793.81	22,000.00	-12,206.19	44.5%
Community Park Classic Contributions - Other	1,000.00	10,000.00	-9,000.00	10.0%
	50.08	1,000.00	-949.92	5.0%
<b>Total Contributions</b>	1,050.08	11,000.00	-9,949.92	9.5%
Gas Royalties	30,773.92	80,000.00	-49,226.08	38.5%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	30,328.82	104,000.00	-73,671.18	29.2%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
<b>Property Tax Revenue</b>				
Abatement	-176.74	0.00	-176.74	100.0%
Delinquent Taxes	181,338.39			
Dow Energy Impact Grant Proceed	18.43			
Interest on Delinquent Taxes	12,521.46			
Specific Ownership Tax	92,784.16	145,000.00	-52,215.84	64.0%
Property Tax Revenue - Other	1,941,642.09	2,177,820.00	-236,177.91	89.2%
<b>Total Property Tax Revenue</b>	2,228,127.79	2,322,820.00	-94,692.21	95.9%
<b>Rent Cafe</b>				
Rental Income	9,400.00	13,800.00	-4,400.00	68.1%
<b>Total Rent Cafe</b>	9,400.00	13,800.00	-4,400.00	68.1%
<b>Total Non-Operating Income</b>	2,309,474.42	3,030,120.00	-720,645.58	76.2%
<b>Operating Income</b>				
Community Park Rental Course Income	200.00			
Advantage Club-Memberships	152,255.00	160,000.00	-7,745.00	95.2%
Cart Fees	88,650.00	83,500.00	5,150.00	106.2%
Discounts	-4,020.52			
Driving Range	9,637.26	10,000.00	-362.74	96.4%
Gift card	1,803.00			
Golf Customer PrePaid	7,302.94			
Green Fees	149,821.00	155,000.00	-5,179.00	96.7%
Tournament Income	0.00			
Course Income - Other	68.42			
<b>Total Course Income</b>	405,517.10	408,500.00	-2,982.90	99.3%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	15,390.34	16,000.00	-609.66	96.2%
Hard Goods	17,315.11	22,000.00	-4,684.89	78.7%
Headwear	7,758.39	12,500.00	-4,741.61	62.1%
Soft Goods	19,133.90	25,000.00	-5,866.10	76.5%
<b>Total Golf Pro Shop Sales</b>	59,597.74	75,500.00	-15,902.26	78.9%

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<b>Program Income</b>				
<b>Baseball</b>				
Tee Ball	0.00	1,750.00	-1,750.00	0.0%
Baseball - Other	0.00	1,800.00	-1,800.00	0.0%
<b>Total Baseball</b>	0.00	3,550.00	-3,550.00	0.0%
<b>Basketball</b>	980.00	2,000.00	-1,020.00	49.0%
<b>Basketball-Tiny Tot</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Craft Fair</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Flag Football</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Flag Football Tiny Tots</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Movies under the Stars</b>	2,100.00			
<b>New P&amp;R Programs</b>	-23.99	3,500.00	-3,523.99	-0.7%
<b>Scholarship Discount</b>	-822.50	-3,000.00	2,177.50	27.4%
<b>Soccer</b>	0.00	3,000.00	-3,000.00	0.0%
<b>Soccer-Tiny Tot</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Softball-Adult</b>	0.00	0.00	0.00	0.0%
<b>Sports Shirts</b>	150.12	4,000.00	-3,849.88	3.8%
<b>Volleyball-Adult</b>	0.00	800.00	-800.00	0.0%
<b>Wrestling</b>	1,457.00	11,000.00	-9,543.00	13.2%
<b>Total Program Income</b>	3,840.63	45,850.00	-42,009.37	8.4%
<b>Rec Sales</b>				
Charge for Services	229.50	1,000.00	-770.50	23.0%
Day Passes	14,346.00	36,200.00	-21,854.00	39.6%
Fitness Classes	486.50	3,800.00	-3,313.50	12.8%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	30,725.00	279,000.00	-248,275.00	11.0%
Adult Monthly	17,913.00			
Family In-District	12,031.66			
Family Month	2,264.25			
Youth-Memberships	2,440.00	105,000.00	-102,560.00	2.3%
Youth Monthly	3,063.00			
<b>Total Membership In District</b>	68,436.91	384,000.00	-315,563.09	17.8%
<b>Memberships Out of District</b>				
Out of District Monthly	2,695.50			
Memberships Out of District - Other	2,087.08	12,000.00	-9,912.92	17.4%
<b>Total Memberships Out of District</b>	4,782.58	12,000.00	-7,217.42	39.9%
<b>Total Memberships</b>	73,219.49	396,000.00	-322,780.51	18.5%

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Misc. Program Income	621.88			
Octoberfest donations	0.00	2,500.00	-2,500.00	0.0%
Punch Pass	0.00	18,100.00	-18,100.00	0.0%
Rentals-Room & Equip	5,847.12	25,000.00	-19,152.88	23.4%
Sale of Goods	3,128.20	12,000.00	-8,871.80	26.1%
<b>Silver Sneakers &amp; Active Fit</b>	4,790.23	8,500.00	-3,709.77	56.4%
<b>Swim Lessons</b>	3,509.00	7,000.00	-3,491.00	50.1%
<b>Universal Tickets</b>	6,019.12	18,000.00	-11,980.88	33.4%
<b>Total Rec Sales</b>	112,197.04	528,100.00	-415,902.96	21.2%
<b>RRR Run-Ride-Raft</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Total Operating Income</b>	581,352.51	1,072,950.00	-491,597.49	54.2%
<b>Total Income</b>	2,890,826.93	4,103,070.00	-1,212,243.07	70.5%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	7,718.85	8,000.00	-281.15	96.5%
Hard Goods	15,630.43	20,000.00	-4,369.57	78.2%
Headwear	3,206.58	2,000.00	1,206.58	160.3%
Soft Goods	20,233.97	24,000.00	-3,766.03	84.3%
<b>Total Pro Shop Cost of Goods Sold</b>	46,789.83	54,000.00	-7,210.17	86.6%
<b>Rec Center Cost of goods sold</b>	3,690.53	5,000.00	-1,309.47	73.8%
<b>Total Cost of Goods Sold</b>	50,480.36	59,000.00	-8,519.64	85.6%
<b>Total COGS</b>	50,480.36	59,000.00	-8,519.64	85.6%
<b>Gross Profit</b>	2,840,346.57	4,044,070.00	-1,203,723.43	70.2%
<b>Expense</b>				
Automobile Expense	1,181.31	600.00	581.31	196.9%
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
General and Administrative				
Accounting	24,500.00	42,000.00	-17,500.00	58.3%
Advertising and Promotion	4,244.91	25,000.00	-20,755.09	17.0%
Bankcard Fees	10,185.10	16,000.00	-5,814.90	63.7%
Computer and Internet Expenses				
Website	1,121.76			
Computer and Internet Expenses - O...	20,473.12	20,200.00	273.12	101.4%
<b>Total Computer and Internet Expenses</b>	21,594.88	20,200.00	1,394.88	106.9%
Contingency	0.00	60,000.00	-60,000.00	0.0%
Director Compensation	1,400.00	4,000.00	-2,600.00	35.0%
District Oversight Management				
Out of Scope	3,200.00	3,000.00	200.00	106.7%
District Oversight Management - Other	51,338.00	88,008.00	-36,670.00	58.3%
<b>Total District Oversight Management</b>	54,538.00	91,008.00	-36,470.00	59.9%

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<b>Elections</b>	15,865.04	20,000.00	-4,134.96	79.3%
<b>Employee Background Verif</b>	187.71	500.00	-312.29	37.5%
<b>Grant Preparation</b>	2,538.35	3,000.00	-461.65	84.6%
<b>Insurance Expense</b>				
<b>Property &amp; Liability</b>	32,965.00	50,000.00	-17,035.00	65.9%
<b>Workers Comp</b>	9,972.00	18,600.00	-8,628.00	53.6%
<b>Total Insurance Expense</b>	42,937.00	68,600.00	-25,663.00	62.6%
<b>Licenses</b>	10.00			
<b>Misc. Expense</b>	687.97			
<b>Office Equipment</b>	1,325.76	500.00	825.76	265.2%
<b>Office Supplies</b>	3,868.18	7,000.00	-3,131.82	55.3%
<b>Payroll Services</b>	4,900.00	8,500.00	-3,600.00	57.6%
<b>Postage &amp; Freight</b>	1,337.67	2,920.00	-1,582.33	45.8%
<b>Printing</b>	1,132.89	2,750.00	-1,617.11	41.2%
<b>Professional Fees</b>				
<b>Audit-Statutory</b>	9,000.00	10,500.00	-1,500.00	85.7%
<b>Legal</b>	3,813.70	20,000.00	-16,186.30	19.1%
<b>Total Professional Fees</b>	12,813.70	30,500.00	-17,686.30	42.0%
<b>Security System</b>	803.01	950.00	-146.99	84.5%
<b>Telephone Expense</b>	1,339.84	24,000.00	-22,660.16	5.6%
<b>Training/Dues/Subscriptions</b>	2,938.40	8,000.00	-5,061.60	36.7%
<b>Total General and Administrative</b>	209,148.41	435,428.00	-226,279.59	48.0%
<b>Non-Operating Expense</b>				
<b>TABOR</b>	0.00	75,000.00	-75,000.00	0.0%
<b>Treasurer's Fees</b>	42,706.57	44,500.00	-1,793.43	96.0%
<b>Total Non-Operating Expense</b>	42,706.57	119,500.00	-76,793.43	35.7%
<b>Operating Expense</b>				
<b>Course Maintenance Expense</b>				
<b>Chemicals &amp; Fertilizer</b>	24,882.13	48,000.00	-23,117.87	51.8%
<b>Equipment Repairs</b>	4,242.45	18,000.00	-13,757.55	23.6%
<b>Flowers</b>	892.83	1,200.00	-307.17	74.4%
<b>Gas/Oil</b>	11,549.69	20,000.00	-8,450.31	57.7%
<b>Irrigation Repairs</b>	53,808.53	50,000.00	3,808.53	107.6%
<b>Maintenance Supplies/Equipment</b>	17,641.89	35,000.00	-17,358.11	50.4%
<b>Maintenance Uniforms</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Sand/Soil/Seed</b>	12,119.88	4,000.00	8,119.88	303.0%
<b>Course Maintenance Expense - Other</b>	3,485.00			
<b>Total Course Maintenance Expense</b>	128,622.40	177,200.00	-48,577.60	72.6%
<b>Landscape Maintenance</b>	19,154.88	57,000.00	-37,845.12	33.6%

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<b>Parks Operating Expenses</b>				
Ball Field	16,537.82	40,000.00	-23,462.18	41.3%
Cleaning Facilities	704.00			
Skate and Dog Parks	111.89	2,500.00	-2,388.11	4.5%
Parks Operating Expenses - Other	3,687.26			
<b>Total Parks Operating Expenses</b>	21,040.97	42,500.00	-21,459.03	49.5%
<b>Pro-Shop Expenses</b>				
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
Miscellaneous	213.50			
Supplies	5,761.92	6,000.00	-238.08	96.0%
Tournament Expense	852.05	5,000.00	-4,147.95	17.0%
<b>Total Pro-Shop Expenses</b>	6,827.47	13,000.00	-6,172.53	52.5%
<b>Program Expenditures</b>				
Baseball-Softball	39.18	2,000.00	-1,960.82	2.0%
Basketball	687.23	2,000.00	-1,312.77	34.4%
Basketball-Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
Craft Fair	0.00	5,000.00	-5,000.00	0.0%
Flag Football-Tiny Tots exp	0.00	1,000.00	-1,000.00	0.0%
Flag Football exp	0.00	1,000.00	-1,000.00	0.0%
Movies under the Stars	1,657.35			
New Program Expense	338.01	1,500.00	-1,161.99	22.5%
Program Events	0.00	500.00	-500.00	0.0%
Soccer	0.00	1,000.00	-1,000.00	0.0%
Soccer-Tiny tots	0.00	1,000.00	-1,000.00	0.0%
Sports Shirts	0.00	2,750.00	-2,750.00	0.0%
Tee Ball	0.00	1,500.00	-1,500.00	0.0%
Volleyball	231.38	100.00	131.38	231.4%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	474.89			
<b>Total Program Expenditures</b>	3,428.04	28,350.00	-24,921.96	12.1%
<b>Rec Center Operating Expenses</b>				
Janitorial	22,680.00	50,000.00	-27,320.00	45.4%
Pool Expense	9,975.57	20,000.00	-10,024.43	49.9%
Program Expenditures-Rec				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	2,461.39	1,500.00	961.39	164.1%
<b>Total Program Expenditures-Rec</b>	2,461.39	3,000.00	-538.61	82.0%
Repairs & Maintenance General	1,623.85	30,000.00	-28,376.15	5.4%
Supplies	6,926.94	15,000.00	-8,073.06	46.2%
<b>Total Rec Center Operating Expenses</b>	43,667.75	118,000.00	-74,332.25	37.0%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,579.80	2,000.00	-420.20	79.0%

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<b>Utilities</b>				
<b>Electrical</b>	31,933.39	69,350.00	-37,416.61	46.0%
<b>Electrical 2</b>	28,496.21	34,000.00	-5,503.79	83.8%
<b>Natural Gas</b>	9,710.40	25,000.00	-15,289.60	38.8%
<b>Sewer</b>	6,207.84	9,610.00	-3,402.16	64.6%
<b>Trash</b>	2,174.08	4,650.00	-2,475.92	46.8%
<b>Water</b>	17,110.03	41,100.00	-23,989.97	41.6%
<b>Total Utilities</b>	95,631.95	183,710.00	-88,078.05	52.1%
<b>Total Operating Expense</b>	319,953.26	636,760.00	-316,806.74	50.2%
<b>Payroll Expenses</b>	618,698.36	1,065,314.00	-446,615.64	58.1%
<b>Repairs and Maintenance</b>				
<b>Building Repair &amp; Maintenance</b>	47,604.33	55,000.00	-7,395.67	86.6%
<b>Equipment Repairs &amp; Maintenance</b>	1,773.89	45,500.00	-43,726.11	3.9%
<b>Repairs and Maintenance - Other</b>	8,158.87			
<b>Total Repairs and Maintenance</b>	57,537.09	100,500.00	-42,962.91	57.3%
<b>Total Expense</b>	1,249,225.00	2,359,602.00	-1,110,377.00	52.9%
<b>Net Ordinary Income</b>	1,591,121.57	1,684,468.00	-93,346.43	94.5%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Transfer In</b>	0.00	1,831,924.00	-1,831,924.00	0.0%
<b>Total Other Income</b>	0.00	1,831,924.00	-1,831,924.00	0.0%
<b>Other Expense</b>				
<b>Capital Outlay</b>				
<b>Community Park</b>				
<b>CP Playground-Furnishings</b>	0.00	25,000.00	-25,000.00	0.0%
<b>Total Community Park</b>	0.00	25,000.00	-25,000.00	0.0%
<b>Golf Course</b>				
<b>Cart Paths</b>	0.00	40,000.00	-40,000.00	0.0%
<b>Daisy Ditch</b>	1,102.00	65,000.00	-63,898.00	1.7%
<b>Golf Equipment</b>				
<b>Golf Maint Equip</b>	32,508.95	45,000.00	-12,491.05	72.2%
<b>Total Golf Equipment</b>	32,508.95	45,000.00	-12,491.05	72.2%
<b>Irrigation Pond</b>	10,477.50	985,000.00	-974,522.50	1.1%
<b>Irrigation System</b>	6,519.70			
<b>Total Golf Course</b>	50,608.15	1,135,000.00	-1,084,391.85	4.5%

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<b>Rec Center Capital Improvements</b>				
HVAC	33,899.66			
Irrigation with Pond	6,972.25	150,000.00	-143,027.75	4.6%
Pool Projects	11,674.00			
Rec Building Improvements	11,305.00	200,000.00	-188,695.00	5.7%
<b>Total Rec Center Capital Improvements</b>	<u>63,850.91</u>	<u>350,000.00</u>	<u>-286,149.09</u>	<u>18.2%</u>
<b>Total Capital Outlay</b>	114,459.06	1,510,000.00	-1,395,540.94	7.6%
<b>Transfers Out</b>	0.00	1,831,924.00	-1,831,924.00	0.0%
<b>Total Other Expense</b>	<u>114,459.06</u>	<u>3,341,924.00</u>	<u>-3,227,464.94</u>	<u>3.4%</u>
<b>Net Other Income</b>	<u>-114,459.06</u>	<u>-1,510,000.00</u>	<u>1,395,540.94</u>	<u>7.6%</u>
<b>Net Income</b>	<u><u>1,476,662.51</u></u>	<u><u>174,468.00</u></u>	<u><u>1,302,194.51</u></u>	<u><u>846.4%</u></u>