

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

	Jan - Aug 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	5,317.89			
Non-Operating Income				
Conservation Trust Fund	22,884.89	22,000.00	884.89	104.0%
Contributions				
Community Park Classic	2,675.00	9,800.00	-7,125.00	27.3%
Contributions - Other	5,943.08	5,000.00	943.08	118.9%
Total Contributions	8,618.08	14,800.00	-6,181.92	58.2%
Gas Royalties	27,795.16	0.00	27,795.16	100.0%
Grants	66,092.35	50,000.00	16,092.35	132.2%
Interest Income	2,148.29	37,500.00	-35,351.71	5.7%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Delinquent Taxes	232,086.25			
Dow Energy Impact Grant Proceed	18.43			
Interest on Delinquent Taxes	20,563.99			
Specific Ownership Tax	89,854.18	128,000.00	-38,145.82	70.2%
Property Tax Revenue - Other	1,778,473.99	1,782,915.00	-4,441.01	99.8%
Total Property Tax Revenue	2,120,996.84	1,910,915.00	210,081.84	111.0%
Rent Cafe				
Rental Income	10,020.00	14,400.00	-4,380.00	69.6%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
Total Rent Cafe	10,020.00	14,400.00	-4,380.00	69.6%
Total Non-Operating Income	2,258,555.61	2,051,115.00	207,440.61	110.1%
Operating Income				
Community Park Rental	100.00			
Course Income				
Advantage Club-Memberships	164,025.00	155,000.00	9,025.00	105.8%
Cart Fees	103,105.81	110,000.00	-6,894.19	93.7%
Discounts	-5,183.04	-10,000.00	4,816.96	51.8%
Driving Range	18,713.50	12,000.00	6,713.50	155.9%
Gift card	3,962.00			
Golf Customer PrePaid	11,215.00			
Green Fees	196,580.76	160,000.00	36,580.76	122.9%
Tournament Income	7,020.00	5,000.00	2,020.00	140.4%
Course Income - Other	53.80			
Total Course Income	499,492.83	432,000.00	67,492.83	115.6%
Golf Pro Shop Sales				
Balls-Gloves	17,322.12	20,000.00	-2,677.88	86.6%
Hard Goods	23,150.66	23,000.00	150.66	100.7%
Headwear	13,305.22	10,000.00	3,305.22	133.1%
Soft Goods	23,447.62	25,000.00	-1,552.38	93.8%
Total Golf Pro Shop Sales	77,225.62	78,000.00	-774.38	99.0%

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	<u>Jan - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Program Income				
Baseball				
Tee Ball	1,890.00	1,750.00	140.00	108.0%
Baseball - Other	3,375.00	2,500.00	875.00	135.0%
Total Baseball	<u>5,265.00</u>	<u>4,250.00</u>	<u>1,015.00</u>	<u>123.9%</u>
Basketball	2,205.00	4,000.00	-1,795.00	55.1%
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	805.00	2,500.00	-1,695.00	32.2%
Flag Football Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
Movies under the Stars	2,250.00	2,000.00	250.00	112.5%
New P&R Programs	3,872.00	10,000.00	-6,128.00	38.7%
Scholarship Discount	239.50	-2,500.00	2,739.50	-9.6%
Soccer	35.00	3,000.00	-2,965.00	1.2%
Soccer-Tiny Tot	1,715.00	2,000.00	-285.00	85.8%
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	720.00	1,250.00	-530.00	57.6%
Wrestling	0.00	11,000.00	-11,000.00	0.0%
Total Program Income	<u>18,261.50</u>	<u>61,000.00</u>	<u>-42,738.50</u>	<u>29.9%</u>
Rec Sales				
Charge for Services	1,573.74	350.00	1,223.74	449.6%
Day Passes	22,466.00	25,000.00	-2,534.00	89.9%
Fitness Classes	4,692.00	1,500.00	3,192.00	312.8%
Memberships				
Membership In District				
Adult Memberships	25,583.90	88,638.00	-63,054.10	28.9%
Adult Monthly	34,839.60			
Family In-District	12,734.25	16,617.00	-3,882.75	76.6%
Family Month	6,027.58			
Youth-Memberships	1,952.00	18,018.00	-16,066.00	10.8%
Youth Monthly	9,673.00			
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	<u>90,810.33</u>	<u>123,273.00</u>	<u>-32,462.67</u>	<u>73.7%</u>
Memberships Out of District				
Out of District Monthly	7,597.00	15,555.00	-7,958.00	48.8%
Memberships Out of District - Other	1,968.00			
Total Memberships Out of District	<u>9,565.00</u>	<u>15,555.00</u>	<u>-5,990.00</u>	<u>61.5%</u>
Total Memberships	<u>100,375.33</u>	<u>138,828.00</u>	<u>-38,452.67</u>	<u>72.3%</u>
Misc. Program Income	308.95			
Punch Pass	0.00	1,000.00	-1,000.00	0.0%
Rentals-Room & Equip	6,696.58	47,000.00	-40,303.42	14.2%

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Sale of Goods	8,034.85	13,500.00	-5,465.15	59.5%
Silver Sneakers & Active Fit	3,148.32	9,000.00	-5,851.68	35.0%
Swim Lessons	10,337.00	10,000.00	337.00	103.4%
Universal Tickets	6,205.06	12,000.00	-5,794.94	51.7%
Total Rec Sales	163,837.83	258,178.00	-94,340.17	63.5%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	758,917.78	844,178.00	-85,260.22	89.9%
Total Income	3,022,791.28	2,895,293.00	127,498.28	104.4%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	10,235.54	10,000.00	235.54	102.4%
Hard Goods	13,863.81	19,000.00	-5,136.19	73.0%
Headwear	2,711.20	5,000.00	-2,288.80	54.2%
Soft Goods	22,553.20	20,000.00	2,553.20	112.8%
Total Pro Shop Cost of Goods Sold	49,363.75	54,000.00	-4,636.25	91.4%
Rec Center Cost of goods sold	1,705.93			
Cost of Goods Sold - Other	0.00	6,000.00	-6,000.00	0.0%
Total Cost of Goods Sold	51,069.68	60,000.00	-8,930.32	85.1%
Total COGS	51,069.68	60,000.00	-8,930.32	85.1%
Gross Profit	2,971,721.60	2,835,293.00	136,428.60	104.8%
Expense				
General and Administrative				
Accounting	32,083.31	55,000.00	-22,916.69	58.3%
Advertising and Promotion	2,405.00	10,500.00	-8,095.00	22.9%
Bankcard Fees	12,871.94	15,500.00	-2,628.06	83.0%
Computer and Internet Expenses				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	36,109.15	27,750.00	8,359.15	130.1%
Total Computer and Internet Expenses	36,133.63	28,750.00	7,383.63	125.7%
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	1,400.00	2,400.00	-1,000.00	58.3%
District Oversight Management				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	55,416.69	95,000.00	-39,583.31	58.3%
Total District Oversight Management	55,416.69	95,000.00	-39,583.31	58.3%
Employee Background Verif	208.71	350.00	-141.29	59.6%
Grant Preparation	0.00	0.00	0.00	0.0%
Insurance Expense				
Property & Liability	35,704.83	45,000.00	-9,295.17	79.3%

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Workers Comp	11,217.00	24,000.00	-12,783.00	46.7%
Total Insurance Expense	46,921.83	69,000.00	-22,078.17	68.0%
Licenses	30.00			
Misc. Expense	204.45	600.00	-395.55	34.1%
Office Equipment	1,177.55	1,900.00	-722.45	62.0%
Office Supplies	2,992.40	5,800.00	-2,807.60	51.6%
Payroll Services	4,725.00	8,100.00	-3,375.00	58.3%
Postage & Freight	1,376.03	2,500.00	-1,123.97	55.0%
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%
Total Professional Fees	9,000.00	29,500.00	-20,500.00	30.5%
Security & Cameras	6,394.44	875.00	5,519.44	730.8%
Telephone Expense	1,605.00			
Training/Dues/Subscriptions	4,558.50	5,700.00	-1,141.50	80.0%
Total General and Administrative	220,655.86	367,725.00	-147,069.14	60.0%
Non-Operating Expense				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	40,622.51	40,000.00	622.51	101.6%
Total Non-Operating Expense	40,622.51	40,000.00	622.51	101.6%
Operating Expense				
Automobile Expense	641.07	1,150.00	-508.93	55.7%
Community Park Golf Classic	0.00	1,250.00	-1,250.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	28,772.06	38,000.00	-9,227.94	75.7%
Equipment Repairs	2,395.82	8,000.00	-5,604.18	29.9%
Flowers	1,067.60	1,100.00	-32.40	97.1%
Gas/Oil	15,433.81	20,000.00	-4,566.19	77.2%
Irrigation Repairs	53,316.65	20,000.00	33,316.65	266.6%
Maintenance Supplies/Equipment	17,234.77	25,000.00	-7,765.23	68.9%
Maintenance Uniforms	313.74	1,000.00	-686.26	31.4%
Sand/Soil/Seed	9,297.09	12,000.00	-2,702.91	77.5%
Course Maintenance Expense - Other	807.00	5,000.00	-4,193.00	16.1%
Total Course Maintenance Expense	128,638.54	130,100.00	-1,461.46	98.9%
Landscape Maintenance	38,305.11	38,000.00	305.11	100.8%
Parks Operating Expenses				
Ball Field	22,811.52	20,500.00	2,311.52	111.3%
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	23,047.52	25,500.00	-2,452.48	90.4%
Pro-Shop Expenses				

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Supplies	4,490.90	9,000.00	-4,509.10	49.9%
Tournament Expense	2,795.11	3,500.00	-704.89	79.9%
Total Pro-Shop Expenses	7,286.01	12,500.00	-5,213.99	58.3%
Program Expenditures				
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	59.98	500.00	-440.02	12.0%
Movies under the Stars	1,400.00	2,000.00	-600.00	70.0%
New Program Expense	3,573.25	3,000.00	573.25	119.1%
Scholarships	37.50			
Soccer	146.10	1,000.00	-853.90	14.6%
Soccer-Tiny tots	345.00	500.00	-155.00	69.0%
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			
Total Program Expenditures	10,364.20	28,050.00	-17,685.80	36.9%
Rec Center Operating Expenses				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	12,352.18	10,000.00	2,352.18	123.5%
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	13,172.50	12,000.00	1,172.50	109.8%
Rec Center Operating Expenses - Ot...	510.65			
Total Rec Center Operating Expenses	26,903.47	81,500.00	-54,596.53	33.0%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,835.44	2,300.00	-464.56	79.8%
Utilities				
Electrical	39,991.61	59,500.00	-19,508.39	67.2%
Electrical 2	22,975.45	42,375.00	-19,399.55	54.2%
Natural Gas	14,596.33	15,000.00	-403.67	97.3%
Sewer	6,409.02	10,075.00	-3,665.98	63.6%
Trash	3,086.02	4,750.00	-1,663.98	65.0%
Water	25,082.98	40,000.00	-14,917.02	62.7%
Utilities - Other	0.00	0.00	0.00	0.0%
Total Utilities	112,141.41	171,700.00	-59,558.59	65.3%
Water Rights	1,981.00			
Total Operating Expense	351,143.77	507,050.00	-155,906.23	69.3%
Payroll Expenses				

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Employee Insurance	77,901.95	119,400.00	-41,498.05	65.2%
Payroll Taxes	46,005.89	70,742.00	-24,736.11	65.0%
Retirement Account	7,145.31	11,950.00	-4,804.69	59.8%
Wages	535,776.00	935,281.00	-399,505.00	57.3%
Total Payroll Expenses	666,829.15	1,137,373.00	-470,543.85	58.6%
Repairs and Maintenance				
Building Repair & Maintenance	120,530.52	90,000.00	30,530.52	133.9%
Equipment Repairs & Maintenance	1,280.69	22,000.00	-20,719.31	5.8%
Repairs and Maintenance - Other	8,491.19	0.00	8,491.19	100.0%
Total Repairs and Maintenance	130,302.40	112,000.00	18,302.40	116.3%
Total Expense	1,409,553.69	2,164,148.00	-754,594.31	65.1%
Net Ordinary Income	1,562,167.91	671,145.00	891,022.91	232.8%
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				
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%
Total Golf Equipment	0.00	0.00	0.00	0.0%
Irrigation Back 9	696,171.06			
Irrigation System	117,694.30	1,000,000.00	-882,305.70	11.8%
Total Golf Course	827,323.36	1,010,000.00	-182,676.64	81.9%
Rec Center Capital Improvements				
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			
Total Rec Center Capital Improvements	90,850.49	145,000.00	-54,149.51	62.7%
Total Capital Outlay	918,173.85	1,155,000.00	-236,826.15	79.5%

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Accrual Basis

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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>643,994.06</u>	<u>-483,855.00</u>	<u>1,127,849.06</u>	<u>-133.1%</u>