

ALL FUNDS: Statement of Activities Budget to Actual

January through September 2022

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	7,000.00	0.00	7,000.00	100.0%
Non-Operating Income				
Conservation Trust Fund	21,583.10	25,000.00	-3,416.90	86.3%
Contributions	2,369.00	8,500.00	-6,131.00	27.9%
Gas Royalties	54,528.54	40,000.00	14,528.54	136.3%
Grants	40,039.48	35,000.00	5,039.48	114.4%
Interest Income	28,428.04	3,950.00	24,478.04	719.7%
Property Tax Revenue				
Abatement	-761.12			
Delinquent Taxes	0.24			
Dow Energy Impact Grant Proceed	13.19			
Interest on Abatements	-15.08			
Interest on Delinquent Taxes	672.79			
Specific Ownership Tax	90,156.81	135,000.00	-44,843.19	66.8%
Property Tax Revenue - Other	1,589,306.17	1,593,151.00	-3,844.83	99.8%
Total Property Tax Revenue	1,679,373.00	1,728,151.00	-48,778.00	97.2%
Rental Income	10,570.00	15,600.00	-5,030.00	67.8%
Total Non-Operating Income	1,836,891.16	1,856,201.00	-19,309.84	99.0%
Operating Income				
Community Park Rental	0.00	0.00	0.00	0.0%
Course Income				
Advantage Club-Memberships	167,450.00	162,000.00	5,450.00	103.4%
Cart Fees	133,289.55	130,000.00	3,289.55	102.5%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	15,205.00	24,000.00	-8,795.00	63.4%
Gift card	-5,444.99	5,000.00	-10,444.99	-108.9%
Golf Customer PrePaid	30,783.00	15,000.00	15,783.00	205.2%
Green Fees	240,697.61	248,000.00	-7,302.39	97.1%
Tournament Income				
Community Park Classic	4,390.00	9,500.00	-5,110.00	46.2%
Tournament Income - Other	16,186.00	10,000.00	6,186.00	161.9%
Total Tournament Income	20,576.00	19,500.00	1,076.00	105.5%
Course Income - Other	746.38			
Total Course Income	603,294.20	596,500.00	6,794.20	101.1%
Golf Pro Shop Sales				
Balls-Gloves	18,600.24	22,000.00	-3,399.76	84.5%
Hard Goods	24,023.31	29,500.00	-5,476.69	81.4%
Headwear	7,026.77	16,500.00	-9,473.23	42.6%
Soft Goods	31,999.69	31,000.00	999.69	103.2%
Total Golf Pro Shop Sales	81,650.01	99,000.00	-17,349.99	82.5%
Program Income				
Baseball				

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Tee Ball	2,079.67	2,500.00	-420.33	83.2%
Baseball - Other	3,286.84	4,000.00	-713.16	82.2%
Total Baseball	5,366.51	6,500.00	-1,133.49	82.6%
Basketball	3,490.00	3,000.00	490.00	116.3%
Basketball-Tiny Tot	0.00	3,000.00	-3,000.00	0.0%
Craft Fair	8,050.00	12,000.00	-3,950.00	67.1%
Flag Football	1,215.00	4,000.00	-2,785.00	30.4%
Flag Football Tiny Tots	0.00	0.00	0.00	0.0%
Movies under the Stars	1,250.00			
New P&R Programs	8,817.47	8,500.00	317.47	103.7%
Scholarship Discount	237.00	-500.00	737.00	-47.4%
Soccer	630.00	0.00	630.00	100.0%
Soccer-Tiny Tot	2,519.74	2,000.00	519.74	126.0%
Sports Shirts	0.00	0.00	0.00	0.0%
Volleyball	1,774.04	0.00	1,774.04	100.0%
Wrestling				
Wrestling-Youth	0.00	0.00	0.00	0.0%
Wrestling - Other	770.00	1,500.00	-730.00	51.3%
Total Wrestling	770.00	1,500.00	-730.00	51.3%
Total Program Income	34,119.76	40,000.00	-5,880.24	85.3%
Rec Sales				
Charge for Services	4,605.11	1,890.00	2,715.11	243.7%
Credit Card Fee Income	3,615.76			
Day Passes	29,465.06	35,000.00	-5,534.94	84.2%
Fitness Classes	2,995.04	7,200.00	-4,204.96	41.6%
Memberships				
Membership In District				
Adult Memberships	25,734.00	42,000.00	-16,266.00	61.3%
Adult Monthly	44,488.20	55,000.00	-10,511.80	80.9%
Family In-District	6,712.87	20,000.00	-13,287.13	33.6%
Family Month	9,385.31	9,500.00	-114.69	98.8%
Youth-Memberships	1,173.00	3,750.00	-2,577.00	31.3%
Youth Monthly	13,353.35	15,000.00	-1,646.65	89.0%
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	100,846.73	145,250.00	-44,403.27	69.4%
Memberships Out of District				
Out of District Monthly	8,746.25	10,000.00	-1,253.75	87.5%
Memberships Out of District - Other	2,712.75	3,500.00	-787.25	77.5%
Total Memberships Out of District	11,459.00	13,500.00	-2,041.00	84.9%
Total Memberships	112,305.73	158,750.00	-46,444.27	70.7%
Misc. Program Income	42.92	350.00	-307.08	12.3%
Punch Pass	756.00			

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Rentals-Room & Equip	20,853.00	9,000.00	11,853.00	231.7%
Sale of Goods	13,910.71	11,000.00	2,910.71	126.5%
Silver Sneakers & Active Fit	5,892.59	6,000.00	-107.41	98.2%
Swim Lessons	6,517.06	15,000.00	-8,482.94	43.4%
Universal Tickets	7,619.87	8,000.00	-380.13	95.2%
Total Rec Sales	208,578.85	252,190.00	-43,611.15	82.7%
Total Operating Income	927,642.82	987,690.00	-60,047.18	93.9%
Total Income	2,771,533.98	2,843,891.00	-72,357.02	97.5%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	7,706.38	15,000.00	-7,293.62	51.4%
Hard Goods	31,682.38	17,000.00	14,682.38	186.4%
Headwear	10,260.55	8,000.00	2,260.55	128.3%
Soft Goods	19,344.83	25,000.00	-5,655.17	77.4%
Total Pro Shop Cost of Goods Sold	68,994.14	65,000.00	3,994.14	106.1%
Rec Center Cost of goods sold	7,826.58	3,000.00	4,826.58	260.9%
Total Cost of Goods Sold	76,820.72	68,000.00	8,820.72	113.0%
Total COGS	76,820.72	68,000.00	8,820.72	113.0%
Gross Profit	2,694,713.26	2,775,891.00	-81,177.74	97.1%
Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
General and Administrative				
Accounting	36,666.64	55,000.00	-18,333.36	66.7%
Advertising and Promotion	9,017.47	58,500.00	-49,482.53	15.4%
Bankcard Fees	14,343.10	12,500.00	1,843.10	114.7%
Computer and Internet Expenses				
Website	14,179.76	8,000.00	6,179.76	177.2%
Computer and Internet Expenses - O...	23,646.29	24,750.00	-1,103.71	95.5%
Total Computer and Internet Expenses	37,826.05	32,750.00	5,076.05	115.5%
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	1,500.00	2,400.00	-900.00	62.5%
District Oversight Management	63,333.36	95,000.00	-31,666.64	66.7%
Elections	1,037.18	16,000.00	-14,962.82	6.5%
Employee Background Verif	254.24	500.00	-245.76	50.8%
Insurance Expense				
Property & Liability	33,463.00	45,000.00	-11,537.00	74.4%
Workers Comp	9,893.00	16,000.00	-6,107.00	61.8%
Total Insurance Expense	43,356.00	61,000.00	-17,644.00	71.1%
Licenses	340.00			
Marketing	77,976.64			

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Misc. Expense	332.95	2,500.00	-2,167.05	13.3%
Office Equipment	13,313.24	6,000.00	7,313.24	221.9%
Office Supplies	3,877.40	7,750.00	-3,872.60	50.0%
Payroll Services	5,400.00	8,100.00	-2,700.00	66.7%
Postage & Freight	1,684.25	2,920.00	-1,235.75	57.7%
Printing	2,041.43	1,500.00	541.43	136.1%
Professional Fees				
Audit-Statutory	8,500.00	10,000.00	-1,500.00	85.0%
Legal	4,367.96	10,000.00	-5,632.04	43.7%
Total Professional Fees	12,867.96	20,000.00	-7,132.04	64.3%
Security & Cameras	3,016.05	2,500.00	516.05	120.6%
Telephone Expense	0.00	0.00	0.00	0.0%
Training/Dues/Subscriptions	4,184.41	7,100.00	-2,915.59	58.9%
General and Administrative - Other	-50.00			
Total General and Administrative	332,318.37	432,020.00	-99,701.63	76.9%
Loss in Edge Fund	13,758.20			
Non-Operating Expense				
Treasurer's Fees	31,784.28	42,000.00	-10,215.72	75.7%
Total Non-Operating Expense	31,784.28	42,000.00	-10,215.72	75.7%
Operating Expense				
Automobile Expense	1,471.74	1,000.00	471.74	147.2%
Course Maintenance Expense				
Chemicals & Fertilizer	48,034.71	35,000.00	13,034.71	137.2%
Equipment Repairs	298.33	0.00	298.33	100.0%
Flowers	2,441.43	1,200.00	1,241.43	203.5%
Gas/Oil	27,216.29	28,000.00	-783.71	97.2%
Irrigation Repairs	3,238.86	35,000.00	-31,761.14	9.3%
Maintenance Supplies/Equipment	43,586.68	30,000.00	13,586.68	145.3%
Maintenance Uniforms	850.23	1,000.00	-149.77	85.0%
Sand/Soil/Seed	8,652.67	15,000.00	-6,347.33	57.7%
Course Maintenance Expense - Other	0.00	5,000.00	-5,000.00	0.0%
Total Course Maintenance Expense	134,319.20	150,200.00	-15,880.80	89.4%
Landscape Maintenance	29,627.08	40,000.00	-10,372.92	74.1%
Parks Operating Expenses				
Ball Field	17,394.91	19,000.00	-1,605.09	91.6%
Cleaning Facilities	0.00	0.00	0.00	0.0%
Skate and Dog Parks	0.00	500.00	-500.00	0.0%
Parks Operating Expenses - Other	0.00	0.00	0.00	0.0%
Total Parks Operating Expenses	17,394.91	19,500.00	-2,105.09	89.2%
Pro-Shop Expenses				
Miscellaneous	105.91	0.00	105.91	100.0%
Supplies	7,644.02	7,500.00	144.02	101.9%
Tournament Expense				
Community Park Golf Classic	600.00	2,500.00	-1,900.00	24.0%

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Tournament Expense - Other	2,685.19	3,000.00	-314.81	89.5%
Total Tournament Expense	3,285.19	5,500.00	-2,214.81	59.7%
Total Pro-Shop Expenses	11,035.12	13,000.00	-1,964.88	84.9%
Program Expenditures				
Baseball-Softball	1,840.26	1,500.00	340.26	122.7%
Basketball	1,096.47	750.00	346.47	146.2%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%
Craft Fair	-499.00	3,500.00	-3,999.00	-14.3%
Flag Football exp	0.00	2,000.00	-2,000.00	0.0%
Movies under the Stars	1,871.50			
New Program Expense	10,483.29	3,000.00	7,483.29	349.4%
Scholarships	75.00			
Soccer	1,728.25	250.00	1,478.25	691.3%
Soccer-Tiny tots	10.00	250.00	-240.00	4.0%
Sports Shirts	291.81	3,500.00	-3,208.19	8.3%
Tee Ball	325.22			
Volleyball	64.00	100.00	-36.00	64.0%
Wrestling	835.86			
Program Expenditures - Other	209.02	1,000.00	-790.98	20.9%
Total Program Expenditures	18,331.68	16,350.00	1,981.68	112.1%
Rec Center Operating Expenses				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	9,750.96	20,000.00	-10,249.04	48.8%
Program Expenditures-Rec	0.00	10,000.00	-10,000.00	0.0%
Repairs & Maintenance General	2,865.50	10,000.00	-7,134.50	28.7%
Supplies	10,417.48	16,000.00	-5,582.52	65.1%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
Total Rec Center Operating Expenses	23,033.94	61,000.00	-37,966.06	37.8%
Television-Music	1,897.27	3,000.00	-1,102.73	63.2%
Utilities				
Electrical	47,901.04	68,600.00	-20,698.96	69.8%
Electrical 2	24,988.29	39,240.00	-14,251.71	63.7%
Natural Gas	24,635.23	25,000.00	-364.77	98.5%
Sewer	6,409.76	11,100.00	-4,690.24	57.7%
Trash	3,560.10	5,100.00	-1,539.90	69.8%
Water	33,041.14	34,700.00	-1,658.86	95.2%
Total Utilities	140,535.56	183,740.00	-43,204.44	76.5%
Water Rights	0.00	0.00	0.00	0.0%
Total Operating Expense	377,646.50	487,790.00	-110,143.50	77.4%
Payroll Expenses				
Employee Insurance	66,836.83	136,612.00	-69,775.17	48.9%

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Payroll Taxes	60,220.64	76,162.00	-15,941.36	79.1%
Retirement Account	7,940.90	14,200.00	-6,259.10	55.9%
Wages	713,626.31	937,625.00	-223,998.69	76.1%
Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total Payroll Expenses	848,624.68	1,164,599.00	-315,974.32	72.9%
Repairs and Maintenance				
Building Repair & Maintenance	103,883.76	185,000.00	-81,116.24	56.2%
Equipment Repairs & Maintenance	11,383.17	11,000.00	383.17	103.5%
Repairs and Maintenance - Other	28,340.85	42,500.00	-14,159.15	66.7%
Total Repairs and Maintenance	143,607.78	238,500.00	-94,892.22	60.2%
Total Expense	1,747,739.81	2,364,909.00	-617,169.19	73.9%
Net Ordinary Income	946,973.45	410,982.00	535,991.45	230.4%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Income	0.00	1,987,199.51	-1,987,199.51	0.0%
Other Expense				
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	64,053.85	83,000.00	-18,946.15	77.2%
Total Golf Equipment	64,053.85	83,000.00	-18,946.15	77.2%
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%
Total Golf Course	73,288.61	423,000.00	-349,711.39	17.3%
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	168,093.32	400,000.00	-231,906.68	42.0%
Water Transfer Project	15,905.05	60,000.00	-44,094.95	26.5%
Total Rec Center Capital Improvements	183,998.37	490,000.00	-306,001.63	37.6%
Total Capital Outlay	257,286.98	913,000.00	-655,713.02	28.2%

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Accrual Basis

Parachute Battlement Mesa Park & Rec District
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Transfers Out	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Expense	257,286.98	2,900,199.51	-2,642,912.53	8.9%
Net Other Income	-257,286.98	-913,000.00	655,713.02	28.2%
Net Income	<u>689,686.47</u>	<u>-502,018.00</u>	<u>1,191,704.47</u>	<u>-137.4%</u>