

ALL FUNDS: Statement of Activities Budget to Actual

	<u>Jan - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	70,158.82	40,000.00	30,158.82	175.4%
Grants	40,039.48	35,000.00	5,039.48	114.4%
Interest Income	55,032.25	3,950.00	51,082.25	1,393.2%
Property Tax Revenue				
Abatement	-829.16			
Delinquent Taxes	423.52			
Dow Energy Impact Grant Proceed	13.19			
Interest on Abatements	-15.08			
Interest on Delinquent Taxes	942.70			
Specific Ownership Tax	110,180.47	135,000.00	-24,819.53	81.6%
Property Tax Revenue - Other	1,593,444.77	1,593,151.00	293.77	100.0%
Total Property Tax Revenue	1,704,160.41	1,728,151.00	-23,990.59	98.6%
Rental Income	13,330.00	15,600.00	-2,270.00	85.4%
Total Non-Operating Income	1,906,673.06	1,856,201.00	50,472.06	102.7%
Operating Income				
Community Park Rental	0.00	0.00	0.00	0.0%
Course Income				
Advantage Club-Memberships	167,925.00	162,000.00	5,925.00	103.7%
Cart Fees	151,958.55	130,000.00	21,958.55	116.9%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	17,920.00	24,000.00	-6,080.00	74.7%
Gift card	-5,927.92	5,000.00	-10,927.92	-118.6%
Golf Customer PrePaid	30,783.00	15,000.00	15,783.00	205.2%
Green Fees	273,714.61	248,000.00	25,714.61	110.4%
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	657,687.27	596,500.00	61,187.27	110.3%
Golf Pro Shop Sales				
Balls-Gloves	25,107.07	22,000.00	3,107.07	114.1%
Hard Goods	38,176.66	29,500.00	8,676.66	129.4%
Headwear	8,421.34	16,500.00	-8,078.66	51.0%
Soft Goods	44,428.71	31,000.00	13,428.71	143.3%
Total Golf Pro Shop Sales	116,133.78	99,000.00	17,133.78	117.3%
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	5,015.00	3,000.00	2,015.00	167.2%
Basketball-Tiny Tot	0.00	3,000.00	-3,000.00	0.0%
Craft Fair	13,000.00	12,000.00	1,000.00	108.3%
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	10,506.83	8,500.00	2,006.83	123.6%
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	875.00	1,500.00	-625.00	58.3%
Total Wrestling	875.00	1,500.00	-625.00	58.3%
Total Program Income	42,389.12	40,000.00	2,389.12	106.0%
Rec Sales				
Charge for Services	5,821.11	1,890.00	3,931.11	308.0%
Credit Card Fee Income	4,340.00			
Day Passes	33,865.06	35,000.00	-1,134.94	96.8%
Fitness Classes	3,010.04	7,200.00	-4,189.96	41.8%
Memberships				
Membership In District				
Adult Memberships	28,657.00	42,000.00	-13,343.00	68.2%
Adult Monthly	54,651.20	55,000.00	-348.80	99.4%
Family In-District	8,508.87	20,000.00	-11,491.13	42.5%
Family Month	10,696.56	9,500.00	1,196.56	112.6%
Youth-Memberships	1,353.00	3,750.00	-2,397.00	36.1%
Youth Monthly	15,923.35	15,000.00	923.35	106.2%
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	119,789.98	145,250.00	-25,460.02	82.5%
Memberships Out of District				
Out of District Monthly	10,736.25	10,000.00	736.25	107.4%
Memberships Out of District - Other	3,348.75	3,500.00	-151.25	95.7%
Total Memberships Out of District	14,085.00	13,500.00	585.00	104.3%
Total Memberships	133,874.98	158,750.00	-24,875.02	84.3%
Misc. Program Income	592.92	350.00	242.92	169.4%
Punch Pass	882.00			

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Rentals-Room & Equip	24,155.00	9,000.00	15,155.00	268.4%
Sale of Goods	15,919.05	11,000.00	4,919.05	144.7%
Silver Sneakers & Active Fit	6,981.59	6,000.00	981.59	116.4%
Swim Lessons	7,087.06	15,000.00	-7,912.94	47.2%
Universal Tickets	8,836.87	8,000.00	836.87	110.5%
Total Rec Sales	<u>245,365.68</u>	<u>252,190.00</u>	<u>-6,824.32</u>	<u>97.3%</u>
Total Operating Income	<u>1,061,575.85</u>	<u>987,690.00</u>	<u>73,885.85</u>	<u>107.5%</u>
Total Income	<u>2,975,248.91</u>	<u>2,843,891.00</u>	<u>131,357.91</u>	<u>104.6%</u>
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	12,012.55	15,000.00	-2,987.45	80.1%
Hard Goods	45,558.73	17,000.00	28,558.73	268.0%
Headwear	11,309.83	8,000.00	3,309.83	141.4%
Soft Goods	25,609.50	25,000.00	609.50	102.4%
Total Pro Shop Cost of Goods Sold	<u>94,490.61</u>	<u>65,000.00</u>	<u>29,490.61</u>	<u>145.4%</u>
Rec Center Cost of goods sold	<u>8,976.85</u>	<u>3,000.00</u>	<u>5,976.85</u>	<u>299.2%</u>
Total Cost of Goods Sold	<u>103,467.46</u>	<u>68,000.00</u>	<u>35,467.46</u>	<u>152.2%</u>
Total COGS	<u>103,467.46</u>	<u>68,000.00</u>	<u>35,467.46</u>	<u>152.2%</u>
Gross Profit	<u>2,871,781.45</u>	<u>2,775,891.00</u>	<u>95,890.45</u>	<u>103.5%</u>
Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
General and Administrative				
Accounting	46,249.97	55,000.00	-8,750.03	84.1%
Advertising and Promotion	9,072.53	58,500.00	-49,427.47	15.5%
Bankcard Fees	18,145.25	12,500.00	5,645.25	145.2%
Computer and Internet Expenses				
Website	19,629.76	8,000.00	11,629.76	245.4%
Computer and Internet Expenses - O...	<u>27,191.29</u>	<u>24,750.00</u>	<u>2,441.29</u>	<u>109.9%</u>
Total Computer and Internet Expenses	<u>46,821.05</u>	<u>32,750.00</u>	<u>14,071.05</u>	<u>143.0%</u>
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	1,900.00	2,400.00	-500.00	79.2%
District Oversight Management	79,562.53	95,000.00	-15,437.47	83.8%
Elections	1,037.18	16,000.00	-14,962.82	6.5%
Employee Background Verif	299.24	500.00	-200.76	59.8%
Insurance Expense				
Property & Liability	44,759.00	45,000.00	-241.00	99.5%
Workers Comp	<u>9,893.00</u>	<u>16,000.00</u>	<u>-6,107.00</u>	<u>61.8%</u>
Total Insurance Expense	<u>54,652.00</u>	<u>61,000.00</u>	<u>-6,348.00</u>	<u>89.6%</u>
Licenses	410.00			
Marketing	88,257.30			

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Misc. Expense	373.77	2,500.00	-2,126.23	15.0%
Office Equipment	13,313.24	6,000.00	7,313.24	221.9%
Office Supplies	4,571.11	7,750.00	-3,178.89	59.0%
Payroll Services	6,783.75	8,100.00	-1,316.25	83.8%
Postage & Freight	2,064.74	2,920.00	-855.26	70.7%
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	4,948.21	10,000.00	-5,051.79	49.5%
Total Professional Fees	13,448.21	20,000.00	-6,551.79	67.2%
Security & Cameras	3,195.09	2,500.00	695.09	127.8%
Telephone Expense	500.00	0.00	500.00	100.0%
Training/Dues/Subscriptions	5,181.98	7,100.00	-1,918.02	73.0%
Total General and Administrative	397,880.37	432,020.00	-34,139.63	92.1%
Loss in Edge Fund	13,758.20			
Non-Operating Expense				
Treasurer's Fees	31,879.58	42,000.00	-10,120.42	75.9%
Total Non-Operating Expense	31,879.58	42,000.00	-10,120.42	75.9%
Operating Expense				
Automobile Expense	1,471.74	1,000.00	471.74	147.2%
Course Maintenance Expense				
Chemicals & Fertilizer	51,297.27	35,000.00	16,297.27	146.6%
Equipment Repairs	678.05	0.00	678.05	100.0%
Flowers	2,441.43	1,200.00	1,241.43	203.5%
Gas/Oil	36,707.83	28,000.00	8,707.83	131.1%
Irrigation Repairs	3,303.86	35,000.00	-31,696.14	9.4%
Maintenance Supplies/Equipment	46,178.40	30,000.00	16,178.40	153.9%
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	150,109.74	150,200.00	-90.26	99.9%
Landscape Maintenance	37,904.03	40,000.00	-2,095.97	94.8%
Parks Operating Expenses				
Ball Field	21,895.73	19,000.00	2,895.73	115.2%
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	21,895.73	19,500.00	2,395.73	112.3%
Pro-Shop Expenses				
Miscellaneous	241.83	0.00	241.83	100.0%
Supplies	8,356.58	7,500.00	856.58	111.4%
Tournament Expense				
Community Park Golf Classic	1,652.64	2,500.00	-847.36	66.1%

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Tournament Expense - Other	4,822.63	3,000.00	1,822.63	160.8%
Total Tournament Expense	6,475.27	5,500.00	975.27	117.7%
Total Pro-Shop Expenses	15,073.68	13,000.00	2,073.68	116.0%
Program Expenditures				
Baseball-Softball	1,840.26	1,500.00	340.26	122.7%
Basketball	1,126.90	750.00	376.90	150.3%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%
Craft Fair	704.16	3,500.00	-2,795.84	20.1%
Flag Football exp	0.00	2,000.00	-2,000.00	0.0%
Movies under the Stars	1,871.50			
New Program Expense	10,237.05	3,000.00	7,237.05	341.2%
Scholarships	75.00			
Soccer	1,804.23	250.00	1,554.23	721.7%
Soccer-Tiny tots	10.00	250.00	-240.00	4.0%
Sports Shirts	494.12	3,500.00	-3,005.88	14.1%
Tee Ball	325.22			
Volleyball	64.00	100.00	-36.00	64.0%
Wrestling	835.86			
Program Expenditures - Other	265.12	1,000.00	-734.88	26.5%
Total Program Expenditures	19,653.42	16,350.00	3,303.42	120.2%
Rec Center Operating Expenses				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	17,891.58	20,000.00	-2,108.42	89.5%
Program Expenditures-Rec	0.00	10,000.00	-10,000.00	0.0%
Repairs & Maintenance General	3,753.50	10,000.00	-6,246.50	37.5%
Supplies	12,759.20	16,000.00	-3,240.80	79.7%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
Total Rec Center Operating Expenses	34,404.28	61,000.00	-26,595.72	56.4%
Television-Music	2,079.75	3,000.00	-920.25	69.3%
Utilities				
Electrical	61,199.15	68,600.00	-7,400.85	89.2%
Electrical 2	32,656.43	39,240.00	-6,583.57	83.2%
Natural Gas	30,834.61	25,000.00	5,834.61	123.3%
Sewer	8,019.20	11,100.00	-3,080.80	72.2%
Trash	4,540.06	5,100.00	-559.94	89.0%
Water	41,976.96	34,700.00	7,276.96	121.0%
Total Utilities	179,226.41	183,740.00	-4,513.59	97.5%
Water Rights	536.08	0.00	536.08	100.0%
Total Operating Expense	462,354.86	487,790.00	-25,435.14	94.8%
Payroll Expenses				
Employee Insurance				
Dental Insurance	4,151.27	6,760.00	-2,608.73	61.4%

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Life Insurance	311.67	507.00	-195.33	61.5%
Medical Insurance	73,617.25	123,883.00	-50,265.75	59.4%
STD Insurance	1,948.00	3,744.00	-1,796.00	52.0%
Vision Insurance	880.44	1,718.00	-837.56	51.2%
Total Employee Insurance	80,908.63	136,612.00	-55,703.37	59.2%
Payroll Taxes	72,485.41	76,162.00	-3,676.59	95.2%
Retirement Account	9,659.30	14,200.00	-4,540.70	68.0%
Wages	857,632.76	937,625.00	-79,992.24	91.5%
Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total Payroll Expenses	1,020,686.10	1,164,599.00	-143,912.90	87.6%
Repairs and Maintenance				
Building Repair & Maintenance	130,685.74	185,000.00	-54,314.26	70.6%
Equipment Repairs & Maintenance	11,607.15	11,000.00	607.15	105.5%
Repairs and Maintenance - Other	28,470.85	42,500.00	-14,029.15	67.0%
Total Repairs and Maintenance	170,763.74	238,500.00	-67,736.26	71.6%
Total Expense	2,097,322.85	2,364,909.00	-267,586.15	88.7%
Net Ordinary Income	774,458.60	410,982.00	363,476.60	188.4%
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	3,400.34	5,834.42	271.6%
Cart Paths	21,500.00	70,000.00	-48,500.00	30.7%
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	94,788.61	426,400.34	-331,611.73	22.2%
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	180,551.15	400,000.00	-219,448.85	45.1%

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Accrual Basis

Parachute Battlement Mesa Park & Rec District
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Water Transfer Project	114,813.05	60,000.00	54,813.05	191.4%
Total Rec Center Capital Improvements	295,364.20	490,000.00	-194,635.80	60.3%
Total Capital Outlay	390,152.81	916,400.34	-526,247.53	42.6%
Transfers Out	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Expense	390,152.81	2,903,599.85	-2,513,447.04	13.4%
Net Other Income	-390,152.81	-916,400.34	526,247.53	42.6%
Net Income	<u>384,305.79</u>	<u>-505,418.34</u>	<u>889,724.13</u>	<u>-76.0%</u>