

ALL FUNDS: Statement of Activities Budget to Actual

	<u>Jan - Dec 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	29,454.50	25,000.00	4,454.50	117.8%
Contributions	2,369.00	8,500.00	-6,131.00	27.9%
Gas Royalties	75,260.82	40,000.00	35,260.82	188.2%
Grants	40,039.48	35,000.00	5,039.48	114.4%
Interest Income	70,678.80	3,950.00	66,728.80	1,789.3%
Property Tax Revenue				
Abatement	-3,443.48			
Delinquent Taxes	11,773.72			
Dow Energy Impact Grant Proceed	13.19			
Interest on Abatements	-1,871.25			
Interest on Delinquent Taxes	8,918.40			
Specific Ownership Tax	119,356.55	135,000.00	-15,643.45	88.4%
Property Tax Revenue - Other	1,593,503.97	1,593,151.00	352.97	100.0%
Total Property Tax Revenue	1,728,251.10	1,728,151.00	100.10	100.0%
Rental Income	13,330.00	15,600.00	-2,270.00	85.4%
Total Non-Operating Income	1,959,383.70	1,856,201.00	103,182.70	105.6%
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	26,024.89	22,000.00	4,024.89	118.3%
Hard Goods	38,796.95	29,500.00	9,296.95	131.5%
Headwear	8,482.22	16,500.00	-8,017.78	51.4%
Soft Goods	45,335.16	31,000.00	14,335.16	146.2%
Total Golf Pro Shop Sales	118,639.22	99,000.00	19,639.22	119.8%
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	6,140.00	3,000.00	3,140.00	204.7%
Basketball-Tiny Tot	0.00	3,000.00	-3,000.00	0.0%
Craft Fair	13,500.00	12,000.00	1,500.00	112.5%
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	11,528.84	8,500.00	3,028.84	135.6%
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	945.00	1,500.00	-555.00	63.0%
Total Wrestling	945.00	1,500.00	-555.00	63.0%
Total Program Income	45,106.13	40,000.00	5,106.13	112.8%
Rec Sales				
Charge for Services	6,094.11	1,890.00	4,204.11	322.4%
Credit Card Fee Income	4,772.61			
Day Passes	37,492.06	35,000.00	2,492.06	107.1%
Fitness Classes	3,010.04	7,200.00	-4,189.96	41.8%
Memberships				
Membership In District				
Adult Memberships	31,741.75	42,000.00	-10,258.25	75.6%
Adult Monthly	60,397.20	55,000.00	5,397.20	109.8%
Family In-District	9,670.87	20,000.00	-10,329.13	48.4%
Family Month	11,806.81	9,500.00	2,306.81	124.3%
Youth-Memberships	1,401.00	3,750.00	-2,349.00	37.4%
Youth Monthly	17,583.35	15,000.00	2,583.35	117.2%
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	132,600.98	145,250.00	-12,649.02	91.3%
Memberships Out of District				
Out of District Monthly	11,861.25	10,000.00	1,861.25	118.6%
Memberships Out of District - Other	3,348.75	3,500.00	-151.25	95.7%
Total Memberships Out of District	15,210.00	13,500.00	1,710.00	112.7%
Total Memberships	147,810.98	158,750.00	-10,939.02	93.1%
Misc. Program Income	625.45	350.00	275.45	178.7%
Punch Pass	1,170.00			

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Rentals-Room & Equip	25,923.50	9,000.00	16,923.50	288.0%
Sale of Goods	17,081.77	11,000.00	6,081.77	155.3%
Silver Sneakers & Active Fit	7,376.59	6,000.00	1,376.59	122.9%
Swim Lessons	7,223.06	15,000.00	-7,776.94	48.2%
Universal Tickets	9,461.37	8,000.00	1,461.37	118.3%
Total Rec Sales	268,041.54	252,190.00	15,851.54	106.3%
Total Operating Income	1,089,474.16	987,690.00	101,784.16	110.3%
Total Income	3,055,857.86	2,843,891.00	211,966.86	107.5%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	12,438.60	15,000.00	-2,561.40	82.9%
Hard Goods	59,434.94	17,000.00	42,434.94	349.6%
Headwear	11,294.15	8,000.00	3,294.15	141.2%
Soft Goods	26,282.95	25,000.00	1,282.95	105.1%
Total Pro Shop Cost of Goods Sold	109,450.64	65,000.00	44,450.64	168.4%
Rec Center Cost of goods sold	8,976.85	3,000.00	5,976.85	299.2%
Total Cost of Goods Sold	118,427.49	68,000.00	50,427.49	174.2%
Total COGS	118,427.49	68,000.00	50,427.49	174.2%
Gross Profit	2,937,430.37	2,775,891.00	161,539.37	105.8%
Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
General and Administrative				
Accounting	56,249.97	55,000.00	1,249.97	102.3%
Advertising and Promotion	12,378.24	58,500.00	-46,121.76	21.2%
Bankcard Fees	18,885.33	12,500.00	6,385.33	151.1%
Computer and Internet Expenses				
Website	23,065.84	8,000.00	15,065.84	288.3%
Computer and Internet Expenses - O...	29,241.29	24,750.00	4,491.29	118.1%
Total Computer and Internet Expenses	52,307.13	32,750.00	19,557.13	159.7%
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	2,300.00	2,400.00	-100.00	95.8%
District Oversight Management	96,187.53	95,000.00	1,187.53	101.3%
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	9,893.00	16,000.00	-6,107.00	61.8%
Total Insurance Expense	54,652.00	61,000.00	-6,348.00	89.6%
Licenses	410.00			
Marketing	89,757.30			

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Misc. Expense	673.77	2,500.00	-1,826.23	27.0%
Office Equipment	14,868.20	6,000.00	8,868.20	247.8%
Office Supplies	5,404.80	7,750.00	-2,345.20	69.7%
Payroll Services	8,201.25	8,100.00	101.25	101.3%
Postage & Freight	2,599.99	2,920.00	-320.01	89.0%
Printing	2,099.85	1,500.00	599.85	140.0%
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	5,997.12	7,100.00	-1,102.88	84.5%
Total General and Administrative	441,452.20	432,020.00	9,432.20	102.2%
Loss in Edge Fund	13,758.20			
Non-Operating Expense				
Treasurer's Fees	38,818.45	42,000.00	-3,181.55	92.4%
Total Non-Operating Expense	38,818.45	42,000.00	-3,181.55	92.4%
Operating Expense				
Automobile Expense	1,471.74	1,000.00	471.74	147.2%
Course Maintenance Expense				
Chemicals & Fertilizer	53,363.05	35,000.00	18,363.05	152.5%
Equipment Repairs	737.41	0.00	737.41	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	47,718.10	30,000.00	17,718.10	159.1%
Maintenance Uniforms	850.23	1,000.00	-149.77	85.0%
Sand/Soil/Seed	9,852.67	15,000.00	-5,147.33	65.7%
Course Maintenance Expense - Other	2,825.00	5,000.00	-2,175.00	56.5%
Total Course Maintenance Expense	157,799.58	150,200.00	7,599.58	105.1%
Landscape Maintenance	41,059.47	40,000.00	1,059.47	102.6%
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	8,868.46	7,500.00	1,368.46	118.2%
Tournament Expense				
Community Park Golf Classic	1,652.64	2,500.00	-847.36	66.1%

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Tournament Expense - Other	31,269.99	3,000.00	28,269.99	1,042.3%
Total Tournament Expense	32,922.63	5,500.00	27,422.63	598.6%
Total Pro-Shop Expenses	42,032.92	13,000.00	29,032.92	323.3%
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	2,539.13	3,500.00	-960.87	72.5%
Flag Football exp	0.00	2,000.00	-2,000.00	0.0%
Movies under the Stars	1,871.50			
New Program Expense	10,434.84	3,000.00	7,434.84	347.8%
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	277.59	1,000.00	-722.41	27.8%
Total Program Expenditures	21,698.65	16,350.00	5,348.65	132.7%
Rec Center Operating Expenses				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	18,151.58	20,000.00	-1,848.42	90.8%
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	15,252.63	16,000.00	-747.37	95.3%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
Total Rec Center Operating Expenses	37,157.71	61,000.00	-23,842.29	60.9%
Television-Music	2,555.96	3,000.00	-444.04	85.2%
Utilities				
Electrical	67,222.01	68,600.00	-1,377.99	98.0%
Electrical 2	34,617.97	39,240.00	-4,622.03	88.2%
Natural Gas	38,273.79	25,000.00	13,273.79	153.1%
Sewer	9,600.64	11,100.00	-1,499.36	86.5%
Trash	5,650.88	5,100.00	550.88	110.8%
Water	43,398.80	34,700.00	8,698.80	125.1%
Total Utilities	198,764.09	183,740.00	15,024.09	108.2%
Water Rights	536.08	0.00	536.08	100.0%
Total Operating Expense	524,971.93	487,790.00	37,181.93	107.6%
Payroll Expenses				
Employee Insurance	90,729.20	136,612.00	-45,882.80	66.4%

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Payroll Taxes	80,077.54	76,162.00	3,915.54	105.1%
Retirement Account	10,914.94	14,200.00	-3,285.06	76.9%
Wages	948,556.64	937,625.00	10,931.64	101.2%
Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total Payroll Expenses	1,130,278.32	1,164,599.00	-34,320.68	97.1%
Repairs and Maintenance				
Building Repair & Maintenance	135,055.87	185,000.00	-49,944.13	73.0%
Equipment Repairs & Maintenance	11,607.15	11,000.00	607.15	105.5%
Repairs and Maintenance - Other	28,970.85	42,500.00	-13,529.15	68.2%
Total Repairs and Maintenance	175,633.87	238,500.00	-62,866.13	73.6%
Total Expense	2,324,912.97	2,364,909.00	-39,996.03	98.3%
Net Ordinary Income	612,517.40	410,982.00	201,535.40	149.0%
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	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	423,000.00	-328,211.39	22.4%
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	223,482.72	400,000.00	-176,517.28	55.9%
Water Transfer Project	114,813.05	60,000.00	54,813.05	191.4%
Total Rec Center Capital Improvements	338,295.77	490,000.00	-151,704.23	69.0%
Total Capital Outlay	433,084.38	913,000.00	-479,915.62	47.4%

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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	433,084.38	2,900,199.51	-2,467,115.13	14.9%
Net Other Income	-433,084.38	-913,000.00	479,915.62	47.4%
Net Income	<u>179,433.02</u>	<u>-502,018.00</u>	<u>681,451.02</u>	<u>-35.7%</u>