

ALL FUNDS: Statement of Activities Budget to Actual

January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	0.00	500.00	-500.00	0.0%
Non-Operating Income				
Conservation Trust Fund	0.00	40,000.00	-40,000.00	0.0%
Contributions	0.00	8,500.00	-8,500.00	0.0%
Gas Royalties	4,894.39	55,000.00	-50,105.61	8.9%
Grants	0.00	35,000.00	-35,000.00	0.0%
Interest Income	16,282.09	32,294.00	-16,011.91	50.4%
Property Tax Revenue				
Abatement	0.00	-2,000.00	2,000.00	0.0%
Dow Energy Impact Grant Proceed	0.00	13.00	-13.00	0.0%
Interest on Delinquent Taxes	0.00	100.00	-100.00	0.0%
Specific Ownership Tax	17,094.85	100,000.00	-82,905.15	17.1%
Property Tax Revenue - Other	674.09	2,829,880.00	-2,829,205.91	0.0%
Total Property Tax Revenue	17,768.94	2,927,993.00	-2,910,224.06	0.6%
Rental Income	1,380.00	16,560.00	-15,180.00	8.3%
Total Non-Operating Income	40,325.42	3,115,347.00	-3,075,021.58	1.3%
Operating Income				
Course Income				
Advantage Club-Memberships	0.00	171,773.00	-171,773.00	0.0%
Cart Fees	0.00	151,036.00	-151,036.00	0.0%
Driving Range	0.00	17,576.00	-17,576.00	0.0%
Gift card	0.00	-6,500.00	6,500.00	0.0%
Golf Customer PrePaid	0.00	43,596.00	-43,596.00	0.0%
Green Fees	0.00	272,050.00	-272,050.00	0.0%
Sponsorships	0.00	5,000.00	-5,000.00	0.0%
Tournament Income				
Community Park Classic	0.00	10,000.00	-10,000.00	0.0%
Tournament Income - Other	0.00	15,000.00	-15,000.00	0.0%
Total Tournament Income	0.00	25,000.00	-25,000.00	0.0%
Total Course Income	0.00	679,531.00	-679,531.00	0.0%
Golf Pro Shop Sales				
Balls-Gloves	0.00	20,955.00	-20,955.00	0.0%
Hard Goods	0.00	29,581.00	-29,581.00	0.0%
Headwear	0.00	8,223.00	-8,223.00	0.0%
Soft Goods	0.00	36,165.00	-36,165.00	0.0%
Total Golf Pro Shop Sales	0.00	94,924.00	-94,924.00	0.0%
Program Income				
Baseball	0.00	5,635.00	-5,635.00	0.0%
Basketball	363.00	2,100.00	-1,737.00	17.3%
Concession Sales	0.00	3,500.00	-3,500.00	0.0%
Craft Fair	0.00	12,600.00	-12,600.00	0.0%
Flag Football	0.00	1,575.00	-1,575.00	0.0%

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Movies under the Stars	0.00	2,000.00	-2,000.00	0.0%
New P&R Programs	1,374.87	8,925.00	-7,550.13	15.4%
Scholarship Discount	0.00	249.00	-249.00	0.0%
Soccer	0.00	662.00	-662.00	0.0%
Soccer-Tiny Tot	0.00	2,646.00	-2,646.00	0.0%
Volleyball	0.00	2,100.00	-2,100.00	0.0%
Wrestling				
Wrestling-Youth	0.00	1,050.00	-1,050.00	0.0%
Total Wrestling	<u>0.00</u>	<u>1,050.00</u>	<u>-1,050.00</u>	<u>0.0%</u>
Total Program Income	<u>1,737.87</u>	<u>43,042.00</u>	<u>-41,304.13</u>	<u>4.0%</u>
Rec Sales				
Charge for Services	758.00	5,940.00	-5,182.00	12.8%
Credit Card Fee Income	583.64	5,000.00	-4,416.36	11.7%
Day Passes	4,829.00	44,936.00	-40,107.00	10.7%
Fitness Classes	0.00	4,852.00	-4,852.00	0.0%
Gift Certificates	50.00			
Memberships				
Membership In District				
Adult Memberships	4,906.50	40,009.00	-35,102.50	12.3%
Adult Monthly	8,254.00	65,592.00	-57,338.00	12.6%
Family In-District	2,667.00	8,993.00	-6,326.00	29.7%
Family Month	1,819.92	14,110.00	-12,290.08	12.9%
Youth-Memberships	585.00	1,682.00	-1,097.00	34.8%
Youth Monthly	2,097.08	19,907.00	-17,809.92	10.5%
Total Membership In District	<u>20,329.50</u>	<u>150,293.00</u>	<u>-129,963.50</u>	<u>13.5%</u>
Memberships Out of District				
Out of District Monthly	1,668.00	17,292.00	-15,624.00	9.6%
Memberships Out of District - Other	295.00			
Total Memberships Out of District	<u>1,963.00</u>	<u>17,292.00</u>	<u>-15,329.00</u>	<u>11.4%</u>
Total Memberships	<u>22,292.50</u>	<u>167,585.00</u>	<u>-145,292.50</u>	<u>13.3%</u>
Misc. Program Income	-73.55	100.00	-173.55	-73.6%
Punch Pass	475.00	500.00	-25.00	95.0%
Rentals-Room & Equip	2,057.50	31,172.00	-29,114.50	6.6%
Sale of Goods	1,961.86	20,629.00	-18,667.14	9.5%
Silver Sneakers & Active Fit	1,199.30	8,124.00	-6,924.70	14.8%
Swim Lessons	512.00	9,135.00	-8,623.00	5.6%
Universal Tickets	842.00	11,033.00	-10,191.00	7.6%
Total Rec Sales	<u>35,487.25</u>	<u>309,006.00</u>	<u>-273,518.75</u>	<u>11.5%</u>
Total Operating Income	<u>37,225.12</u>	<u>1,126,503.00</u>	<u>-1,089,277.88</u>	<u>3.3%</u>
Total Income	<u>77,550.54</u>	<u>4,242,350.00</u>	<u>-4,164,799.46</u>	<u>1.8%</u>

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Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	-328.06	6,136.00	-6,464.06	-5.3%
Hard Goods	-272.52	24,064.00	-24,336.52	-1.1%
Headwear	0.00	6,223.00	-6,223.00	0.0%
Soft Goods	0.00	12,768.00	-12,768.00	0.0%
Total Pro Shop Cost of Goods Sold	-600.58	49,191.00	-49,791.58	-1.2%
Rec Center Cost of goods sold	0.00	5,000.00	-5,000.00	0.0%
Total Cost of Goods Sold	-600.58	54,191.00	-54,791.58	-1.1%
Total COGS	-600.58	54,191.00	-54,791.58	-1.1%
Gross Profit	78,151.12	4,188,159.00	-4,110,007.88	1.9%
Expense				
General and Administrative				
Accounting	0.00	75,000.00	-75,000.00	0.0%
Advertising and Promotion	0.00	27,000.00	-27,000.00	0.0%
Bankcard Fees	651.32	17,437.00	-16,785.68	3.7%
Computer and Internet Expenses				
Website	9.99	21,000.00	-20,990.01	0.0%
Computer and Internet Expenses - O...	1,469.28	31,750.00	-30,280.72	4.6%
Total Computer and Internet Expenses	1,479.27	52,750.00	-51,270.73	2.8%
Contingency	0.00	87,000.00	-87,000.00	0.0%
Director Compensation	0.00	3,600.00	-3,600.00	0.0%
District Oversight Management	0.00	115,000.00	-115,000.00	0.0%
Elections	0.00	20,000.00	-20,000.00	0.0%
Employee Background Verif	0.00	500.00	-500.00	0.0%
Grant Preparation	0.00	5,000.00	-5,000.00	0.0%
Insurance Expense				
Property & Liability	0.00	48,000.00	-48,000.00	0.0%
Workers Comp	1,476.00	18,000.00	-16,524.00	8.2%
Total Insurance Expense	1,476.00	66,000.00	-64,524.00	2.2%
Licenses	0.00	350.00	-350.00	0.0%
Marketing	0.00	62,500.00	-62,500.00	0.0%
Misc. Expense	0.00	500.00	-500.00	0.0%
Office Equipment	1,949.96	8,887.00	-6,937.04	21.9%
Office Supplies	51.63	6,046.00	-5,994.37	0.9%
Payroll Services	0.00	8,500.00	-8,500.00	0.0%
Postage & Freight	0.00	2,650.00	-2,650.00	0.0%
Printing	0.00	2,850.00	-2,850.00	0.0%
Professional Fees				
Audit-Statutory	0.00	10,000.00	-10,000.00	0.0%
Legal	0.00	15,000.00	-15,000.00	0.0%

**Parachute Battlement Mesa Park & Rec District
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	<u>Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Professional Fees	0.00	25,000.00	-25,000.00	0.0%
Security & Cameras	0.00	4,508.00	-4,508.00	0.0%
Training/Dues/Subscriptions	204.49	5,675.00	-5,470.51	3.6%
Total General and Administrative	5,812.67	596,753.00	-590,940.33	1.0%
Non-Operating Expense				
Treasurer's Fees	13.48	40,000.00	-39,986.52	0.0%
Total Non-Operating Expense	13.48	40,000.00	-39,986.52	0.0%
Operating Expense				
Automobile Expense	0.00	2,300.00	-2,300.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	0.00	72,000.00	-72,000.00	0.0%
Flowers	0.00	3,000.00	-3,000.00	0.0%
Gas/Oil	0.00	40,457.00	-40,457.00	0.0%
Irrigation Repairs	0.00	15,000.00	-15,000.00	0.0%
Maintenance Supplies/Equipment	156.52	47,350.00	-47,193.48	0.3%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	0.00	10,000.00	-10,000.00	0.0%
Course Maintenance Expense - Other	0.00	7,500.00	-7,500.00	0.0%
Total Course Maintenance Expense	156.52	196,307.00	-196,150.48	0.1%
Landscape Maintenance	0.00	48,500.00	-48,500.00	0.0%
Parks Operating Expenses				
Ball Field	0.00	43,000.00	-43,000.00	0.0%
Skate and Dog Parks	0.00	1,000.00	-1,000.00	0.0%
Total Parks Operating Expenses	0.00	44,000.00	-44,000.00	0.0%
Pro-Shop Expenses				
Supplies	91.81	10,000.00	-9,908.19	0.9%
Tournament Expense				
Community Park Golf Classic	0.00	2,750.00	-2,750.00	0.0%
Tournament Expense - Other	0.00	5,000.00	-5,000.00	0.0%
Total Tournament Expense	0.00	7,750.00	-7,750.00	0.0%
Total Pro-Shop Expenses	91.81	17,750.00	-17,658.19	0.5%
Program Expenditures				
Baseball-Softball	0.00	2,000.00	-2,000.00	0.0%
Basketball	0.00	1,500.00	-1,500.00	0.0%
Basketball-Tiny Tots	0.00	250.00	-250.00	0.0%
Craft Fair	0.00	4,000.00	-4,000.00	0.0%
Flag Football-Tiny Tots exp	0.00	500.00	-500.00	0.0%
Movies under the Stars	0.00	2,000.00	-2,000.00	0.0%
New Program Expense	58.25	13,000.00	-12,941.75	0.4%
Soccer	0.00	750.00	-750.00	0.0%
Soccer-Tiny tots	0.00	100.00	-100.00	0.0%
Sports Shirts	0.00	350.00	-350.00	0.0%
Tee Ball	0.00	325.00	-325.00	0.0%

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Volleyball	0.00	100.00	-100.00	0.0%
Wrestling	0.00	500.00	-500.00	0.0%
Program Expenditures - Other	139.93	150.00	-10.07	93.3%
Total Program Expenditures	198.18	25,525.00	-25,326.82	0.8%
Rec Center Operating Expenses				
Pool Expense	0.00	10,000.00	-10,000.00	0.0%
Program Expenditures-Rec	0.00	5,000.00	-5,000.00	0.0%
Repairs & Maintenance General	0.00	10,000.00	-10,000.00	0.0%
Supplies	478.21	15,000.00	-14,521.79	3.2%
Total Rec Center Operating Expenses	478.21	40,000.00	-39,521.79	1.2%
Television-Music	0.00	3,000.00	-3,000.00	0.0%
Utilities				
Electrical	5,921.88	76,624.00	-70,702.12	7.7%
Electrical 2	1,222.19	32,000.00	-30,777.81	3.8%
Natural Gas	7,422.11	36,817.00	-29,394.89	20.2%
Sewer	0.00	9,828.00	-9,828.00	0.0%
Trash	260.82	5,947.00	-5,686.18	4.4%
Water	0.00	29,402.00	-29,402.00	0.0%
Total Utilities	14,827.00	190,618.00	-175,791.00	7.8%
Total Operating Expense	15,751.72	568,000.00	-552,248.28	2.8%
Payroll Expenses				
Employee Insurance	6,530.08	108,393.00	-101,862.92	6.0%
Payroll Taxes	5,656.61	93,546.00	-87,889.39	6.0%
Retirement Account	795.93	12,500.00	-11,704.07	6.4%
Wages	59,858.58	1,153,829.00	-1,093,970.42	5.2%
Total Payroll Expenses	72,841.20	1,368,268.00	-1,295,426.80	5.3%
Repairs and Maintenance				
Building Repair & Maintenance	2,430.40	160,000.00	-157,569.60	1.5%
Equipment Repairs & Maintenance	0.00	3,000.00	-3,000.00	0.0%
Repairs and Maintenance - Other	0.00	55,000.00	-55,000.00	0.0%
Total Repairs and Maintenance	2,430.40	218,000.00	-215,569.60	1.1%
Total Expense	96,849.47	2,791,021.00	-2,694,171.53	3.5%
Net Ordinary Income	-18,698.35	1,397,138.00	-1,415,836.35	-1.3%
Other Income/Expense				
Other Income				
Transfer In	0.00	3,331,305.00	-3,331,305.00	0.0%
Total Other Income	0.00	3,331,305.00	-3,331,305.00	0.0%
Other Expense				

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Capital Outlay				
Capital Outlay Programs				
Ballfield Socreboards	0.00	50,000.00	-50,000.00	0.0%
Total Capital Outlay Programs	0.00	50,000.00	-50,000.00	0.0%
Community Park				
CP Land Improvements	0.00	30,000.00	-30,000.00	0.0%
Community Park - Other	0.00	0.00	0.00	0.0%
Total Community Park	0.00	30,000.00	-30,000.00	0.0%
Golf Course				
Building	0.00	125,000.00	-125,000.00	0.0%
Cart Paths	0.00	50,000.00	-50,000.00	0.0%
Eaton Pump	0.00	100,000.00	-100,000.00	0.0%
Golf Equipment				
Carts	0.00	125,000.00	-125,000.00	0.0%
Golf Maint Equip	0.00	192,000.00	-192,000.00	0.0%
Total Golf Equipment	0.00	317,000.00	-317,000.00	0.0%
Huntley Ditch	0.00	70,000.00	-70,000.00	0.0%
Misc Golf Improvements	0.00	50,000.00	-50,000.00	0.0%
Tent-Event Center	0.00	250,000.00	-250,000.00	0.0%
Total Golf Course	0.00	962,000.00	-962,000.00	0.0%
Rec Center Capital Improvements				
Kiddy pool/play area	0.00	0.00	0.00	0.0%
Rec Building Improvements	0.00	950,000.00	-950,000.00	0.0%
Rec Equipment	0.00	65,000.00	-65,000.00	0.0%
Trails	0.00	50,000.00	-50,000.00	0.0%
Water Transfer Project	0.00	25,000.00	-25,000.00	0.0%
Total Rec Center Capital Improvements	0.00	1,090,000.00	-1,090,000.00	0.0%
Total Capital Outlay	0.00	2,132,000.00	-2,132,000.00	0.0%
Transfers Out	0.00	3,331,305.00	-3,331,305.00	0.0%
Total Other Expense	0.00	5,463,305.00	-5,463,305.00	0.0%
Net Other Income	0.00	-2,132,000.00	2,132,000.00	0.0%
Net Income	-18,698.35	-734,862.00	716,163.65	2.5%