

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**

03/16/23

Accrual Basis

For the Two Months ended February 28, 2023

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	0.00	500.00	-500.00	0.0%
<b>Non-Operating Income</b>				
Conservation Trust Fund	0.00	40,000.00	-40,000.00	0.0%
Contributions	2,500.00	8,500.00	-6,000.00	29.4%
Gas Royalties	12,946.23	55,000.00	-42,053.77	23.5%
Grants	0.00	35,000.00	-35,000.00	0.0%
Interest Income	31,250.28	32,294.00	-1,043.72	96.8%
<b>Property Tax Revenue</b>				
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	32,210.84	100,000.00	-67,789.16	32.2%
Property Tax Revenue - Other	1,254,715.91	2,829,880.00	-1,575,164.09	44.3%
<b>Total Property Tax Revenue</b>	1,286,926.75	2,927,993.00	-1,641,066.25	44.0%
<b>Rental Income</b>	1,380.00	16,560.00	-15,180.00	8.3%
<b>Total Non-Operating Income</b>	1,335,003.26	3,115,347.00	-1,780,343.74	42.9%
<b>Operating Income</b>				
<b>Course Income</b>				
Advantage Club-Memberships	680.00	171,773.00	-171,093.00	0.4%
Cart Fees	475.00	151,036.00	-150,561.00	0.3%
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	3,030.00	43,596.00	-40,566.00	7.0%
Green Fees	0.00	272,050.00	-272,050.00	0.0%
Payment on Account	41.56			
Sponsorships	0.00	5,000.00	-5,000.00	0.0%
<b>Tournament Income</b>				
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%
<b>Total Tournament Income</b>	0.00	25,000.00	-25,000.00	0.0%
<b>Total Course Income</b>	4,226.56	679,531.00	-675,304.44	0.6%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	15.40	20,955.00	-20,939.60	0.1%
Hard Goods	1,574.77	29,581.00	-28,006.23	5.3%
Headwear	13.60	8,223.00	-8,209.40	0.2%
Soft Goods	439.37	36,165.00	-35,725.63	1.2%
Golf Pro Shop Sales - Other	0.00			
<b>Total Golf Pro Shop Sales</b>	2,043.14	94,924.00	-92,880.86	2.2%
<b>Program Income</b>				
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%
Movies under the Stars	0.00	2,000.00	-2,000.00	0.0%

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<b>New P&amp;R Programs</b>	2,249.87	8,925.00	-6,675.13	25.2%
<b>Scholarship Discount</b>	0.00	249.00	-249.00	0.0%
<b>Soccer</b>	0.00	662.00	-662.00	0.0%
<b>Soccer-Tiny Tot</b>	0.00	2,646.00	-2,646.00	0.0%
<b>Volleyball</b>	130.00	2,100.00	-1,970.00	6.2%
<b>Wrestling</b>				
<b>Wrestling-Youth</b>	0.00	1,050.00	-1,050.00	0.0%
<b>Total Wrestling</b>	0.00	1,050.00	-1,050.00	0.0%
<b>Total Program Income</b>	2,742.87	43,042.00	-40,299.13	6.4%
<b>Rec Sales</b>				
<b>Charge for Services</b>	1,310.00	5,940.00	-4,630.00	22.1%
<b>Credit Card Fee Income</b>	1,036.16	5,000.00	-3,963.84	20.7%
<b>Day Passes</b>	9,210.00	44,936.00	-35,726.00	20.5%
<b>Fitness Classes</b>	0.00	4,852.00	-4,852.00	0.0%
<b>Gift Certificates</b>	50.00			
<b>Memberships</b>				
<b>Membership In District</b>				
<b>Adult Memberships</b>	8,062.75	40,009.00	-31,946.25	20.2%
<b>Adult Monthly</b>	14,406.55	65,592.00	-51,185.45	22.0%
<b>Family In-District</b>	4,028.50	8,993.00	-4,964.50	44.8%
<b>Family Month</b>	3,931.91	14,110.00	-10,178.09	27.9%
<b>Youth-Memberships</b>	585.00	1,682.00	-1,097.00	34.8%
<b>Youth Monthly</b>	4,335.08	19,907.00	-15,571.92	21.8%
<b>Membership In District - Other</b>	419.00			
<b>Total Membership In District</b>	35,768.79	150,293.00	-114,524.21	23.8%
<b>Memberships Out of District</b>				
<b>Out of District Monthly</b>	2,993.25	17,292.00	-14,298.75	17.3%
<b>Memberships Out of District - Other</b>	1,315.50			
<b>Total Memberships Out of District</b>	4,308.75	17,292.00	-12,983.25	24.9%
<b>Total Memberships</b>	40,077.54	167,585.00	-127,507.46	23.9%
<b>Misc. Program Income</b>	369.45	100.00	269.45	369.5%
<b>Punch Pass</b>	510.45	500.00	10.45	102.1%
<b>Rentals-Room &amp; Equip</b>	3,692.09	31,172.00	-27,479.91	11.8%
<b>Sale of Goods</b>	3,405.63	20,629.00	-17,223.37	16.5%
<b>Silver Sneakers &amp; Active Fit</b>	2,362.30	8,124.00	-5,761.70	29.1%
<b>Swim Lessons</b>	787.00	9,135.00	-8,348.00	8.6%
<b>Universal Tickets</b>	1,395.50	11,033.00	-9,637.50	12.6%
<b>Total Rec Sales</b>	64,206.12	309,006.00	-244,799.88	20.8%
<b>Total Operating Income</b>	73,218.69	1,126,503.00	-1,053,284.31	6.5%
<b>Total Income</b>	1,408,221.95	4,242,350.00	-2,834,128.05	33.2%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
<b>Balls/Gloves</b>	-243.26	6,136.00	-6,379.26	-4.0%

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Hard Goods	157.75	24,064.00	-23,906.25	0.7%
Headwear	189.64	6,223.00	-6,033.36	3.0%
Soft Goods	944.15	12,768.00	-11,823.85	7.4%
<b>Total Pro Shop Cost of Goods Sold</b>	<b>1,048.28</b>	<b>49,191.00</b>	<b>-48,142.72</b>	<b>2.1%</b>
<b>Rec Center Cost of goods sold</b>	<b>2,776.40</b>	<b>5,000.00</b>	<b>-2,223.60</b>	<b>55.5%</b>
<b>Total Cost of Goods Sold</b>	<b>3,824.68</b>	<b>54,191.00</b>	<b>-50,366.32</b>	<b>7.1%</b>
<b>Total COGS</b>	<b>3,824.68</b>	<b>54,191.00</b>	<b>-50,366.32</b>	<b>7.1%</b>
<b>Gross Profit</b>	<b>1,404,397.27</b>	<b>4,188,159.00</b>	<b>-2,783,761.73</b>	<b>33.5%</b>
<b>Expense</b>				
<b>General and Administrative</b>				
Accounting	5,000.00	75,000.00	-70,000.00	6.7%
Advertising and Promotion	1,247.51	27,000.00	-25,752.49	4.6%
Bankcard Fees	1,437.27	17,437.00	-15,999.73	8.2%
<b>Computer and Internet Expenses</b>				
Website	9.99	21,000.00	-20,990.01	0.0%
Computer and Internet Expenses - Other	3,217.57	31,750.00	-28,532.43	10.1%
<b>Total Computer and Internet Expenses</b>	<b>3,227.56</b>	<b>52,750.00</b>	<b>-49,522.44</b>	<b>6.1%</b>
Contingency	0.00	87,000.00	-87,000.00	0.0%
Director Compensation	100.00	3,600.00	-3,500.00	2.8%
District Oversight Management	8,312.50	115,000.00	-106,687.50	7.2%
Elections	306.67	20,000.00	-19,693.33	1.5%
Employee Background Verif	8.00	500.00	-492.00	1.6%
Grant Preparation	0.00	5,000.00	-5,000.00	0.0%
<b>Insurance Expense</b>				
Property & Liability	11,897.00	48,000.00	-36,103.00	24.8%
Workers Comp	2,954.00	18,000.00	-15,046.00	16.4%
<b>Total Insurance Expense</b>	<b>14,851.00</b>	<b>66,000.00</b>	<b>-51,149.00</b>	<b>22.5%</b>
Licenses	0.00	350.00	-350.00	0.0%
Marketing	1,385.00	62,500.00	-61,115.00	2.2%
Misc. Expense	38.37	500.00	-461.63	7.7%
Office Equipment	2,575.49	8,887.00	-6,311.51	29.0%
Office Supplies	1,056.89	6,046.00	-4,989.11	17.5%
Payroll Services	708.75	8,500.00	-7,791.25	8.3%
Postage & Freight	261.85	2,650.00	-2,388.15	9.9%
Printing	222.51	2,850.00	-2,627.49	7.8%
<b>Professional Fees</b>				
Audit-Statutory	0.00	10,000.00	-10,000.00	0.0%
Legal	0.00	15,000.00	-15,000.00	0.0%
<b>Total Professional Fees</b>	<b>0.00</b>	<b>25,000.00</b>	<b>-25,000.00</b>	<b>0.0%</b>
Security & Cameras	179.04	4,508.00	-4,328.96	4.0%
Training/Dues/Subscriptions	2,929.22	5,675.00	-2,745.78	51.6%
<b>Total General and Administrative</b>	<b>43,847.63</b>	<b>596,753.00</b>	<b>-552,905.37</b>	<b>7.3%</b>
<b>Non-Operating Expense</b>				
Treasurer's Fees	25,094.32	40,000.00	-14,905.68	62.7%

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	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Total Non-Operating Expense</b>	25,094.32	40,000.00	-14,905.68	62.7%
<b>Operating Expense</b>				
<b>Automobile Expense</b>	181.51	2,300.00	-2,118.49	7.9%
<b>Course Maintenance Expense</b>				
<b>Chemicals &amp; Fertilizer</b>	14,195.40	72,000.00	-57,804.60	19.7%
<b>Flowers</b>	0.00	3,000.00	-3,000.00	0.0%
<b>Gas/Oil</b>	0.00	40,457.00	-40,457.00	0.0%
<b>Irrigation Repairs</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Maintenance Supplies/Equipment</b>	4,362.95	47,350.00	-42,987.05	9.2%
<b>Maintenance Uniforms</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Sand/Soil/Seed</b>	0.00	10,000.00	-10,000.00	0.0%
<b>Course Maintenance Expense - Other</b>	0.00	7,500.00	-7,500.00	0.0%
<b>Total Course Maintenance Expense</b>	18,558.35	196,307.00	-177,748.65	9.5%
<b>Landscape Maintenance</b>	1,598.65	48,500.00	-46,901.35	3.3%
<b>Parks Operating Expenses</b>				
<b>Ball Field</b>	0.00	43,000.00	-43,000.00	0.0%
<b>Cleaning Supplies</b>	235.26			
<b>Skate and Dog Parks</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Total Parks Operating Expenses</b>	235.26	44,000.00	-43,764.74	0.5%
<b>Pro-Shop Expenses</b>				
<b>Janitorial/Building Maintenance Supplies</b>	92.56			
<b>Tournament Expense</b>	2,026.17	10,000.00	-7,973.83	20.3%
<b>Community Park Golf Classic</b>	0.00	2,750.00	-2,750.00	0.0%
<b>Tournament Expense - Other</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total Tournament Expense</b>	0.00	7,750.00	-7,750.00	0.0%
<b>Total Pro-Shop Expenses</b>	2,118.73	17,750.00	-15,631.27	11.9%
<b>Program Expenditures</b>				
<b>Baseball-Softball</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Basketball</b>	0.00	1,500.00	-1,500.00	0.0%
<b>Basketball-Tiny Tots</b>	0.00	250.00	-250.00	0.0%
<b>Craft Fair</b>	0.00	4,000.00	-4,000.00	0.0%
<b>Flag Football-Tiny Tots exp</b>	0.00	500.00	-500.00	0.0%
<b>Movies under the Stars</b>	0.00	2,000.00	-2,000.00	0.0%
<b>New Program Expense</b>	223.62	13,000.00	-12,776.38	1.7%
<b>Soccer</b>	0.00	750.00	-750.00	0.0%
<b>Soccer-Tiny tots</b>	0.00	100.00	-100.00	0.0%
<b>Sports Shirts</b>	0.00	350.00	-350.00	0.0%
<b>Tee Ball</b>	0.00	325.00	-325.00	0.0%
<b>Volleyball</b>	0.00	100.00	-100.00	0.0%
<b>Wrestling</b>	0.00	500.00	-500.00	0.0%
<b>Program Expenditures - Other</b>	139.93	150.00	-10.07	93.3%
<b>Total Program Expenditures</b>	363.55	25,525.00	-25,161.45	1.4%
<b>Rec Center Operating Expenses</b>				
<b>Janitorial</b>	1,157.61			
<b>Pool Expense</b>	1,660.24	10,000.00	-8,339.76	16.6%
<b>Program Expenditures-Rec</b>	418.85	5,000.00	-4,581.15	8.4%

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	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
Repairs & Maintenance General	723.26	10,000.00	-9,276.74	7.2%
Supplies	2,695.63	15,000.00	-12,304.37	18.0%
<b>Total Rec Center Operating Expenses</b>	<b>6,655.59</b>	<b>40,000.00</b>	<b>-33,344.41</b>	<b>16.6%</b>
Television-Music	257.36	3,000.00	-2,742.64	8.6%
Utilities				
Electrical	12,083.55	76,624.00	-64,540.45	15.8%
Electrical 2	2,575.67	32,000.00	-29,424.33	8.0%
Natural Gas	20,905.52	36,817.00	-15,911.48	56.8%
Sewer	832.20	9,828.00	-8,995.80	8.5%
Trash	776.64	5,947.00	-5,170.36	13.1%
Water	595.72	29,402.00	-28,806.28	2.0%
<b>Total Utilities</b>	<b>37,769.30</b>	<b>190,618.00</b>	<b>-152,848.70</b>	<b>19.8%</b>
<b>Total Operating Expense</b>	<b>67,738.30</b>	<b>568,000.00</b>	<b>-500,261.70</b>	<b>11.9%</b>
<b>Payroll Expenses</b>	<b>156,011.41</b>	<b>1,368,268.00</b>	<b>-1,212,256.59</b>	<b>11.4%</b>
Repairs and Maintenance				
Building Repair & Maintenance	9,906.00	160,000.00	-150,094.00	6.2%
Equipment Repairs & Maintenance	3,473.30	3,000.00	473.30	115.8%
Repairs and Maintenance - Other	9.16	55,000.00	-54,990.84	0.0%
<b>Total Repairs and Maintenance</b>	<b>13,388.46</b>	<b>218,000.00</b>	<b>-204,611.54</b>	<b>6.1%</b>
<b>Total Expense</b>	<b>306,080.12</b>	<b>2,791,021.00</b>	<b>-2,484,940.88</b>	<b>11.0%</b>
<b>Net Ordinary Income</b>	<b>1,098,317.15</b>	<b>1,397,138.00</b>	<b>-298,820.85</b>	<b>78.6%</b>
Other Income/Expense				
Other Income				
Transfer In	0.00	3,331,305.00	-3,331,305.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>3,331,305.00</b>	<b>-3,331,305.00</b>	<b>0.0%</b>
Other Expense				
Capital Outlay				
Capital Outlay Programs				
Ballfield Socreboards	0.00	50,000.00	-50,000.00	0.0%
<b>Total Capital Outlay Programs</b>	<b>0.00</b>	<b>50,000.00</b>	<b>-50,000.00</b>	<b>0.0%</b>
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%
<b>Total Community Park</b>	<b>0.00</b>	<b>30,000.00</b>	<b>-30,000.00</b>	<b>0.0%</b>
Golf Course				
Building	3,104.58	125,000.00	-121,895.42	2.5%
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	319.24	125,000.00	-124,680.76	0.3%
Golf Maint Equip	0.00	192,000.00	-192,000.00	0.0%
<b>Total Golf Equipment</b>	<b>319.24</b>	<b>317,000.00</b>	<b>-316,680.76</b>	<b>0.1%</b>

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Huntley Ditch	0.00	70,000.00	-70,000.00	0.0%
Misc Golf Improvements	4,412.66	50,000.00	-45,587.34	8.8%
Tent-Event Center	0.00	250,000.00	-250,000.00	0.0%
<b>Total Golf Course</b>	<b>7,836.48</b>	<b>962,000.00</b>	<b>-954,163.52</b>	<b>0.8%</b>
<b>Rec Center Capital Improvements</b>				
Irrigation system	0.00			
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	13,235.45	25,000.00	-11,764.55	52.9%
<b>Total Rec Center Capital Improvements</b>	<b>13,235.45</b>	<b>1,090,000.00</b>	<b>-1,076,764.55</b>	<b>1.2%</b>
<b>Total Capital Outlay</b>	<b>21,071.93</b>	<b>2,132,000.00</b>	<b>-2,110,928.07</b>	<b>1.0%</b>
<b>Transfers Out</b>	<b>0.00</b>	<b>3,331,305.00</b>	<b>-3,331,305.00</b>	<b>0.0%</b>
<b>Total Other Expense</b>	<b>21,071.93</b>	<b>5,463,305.00</b>	<b>-5,442,233.07</b>	<b>0.4%</b>
<b>Net Other Income</b>	<b>-21,071.93</b>	<b>-2,132,000.00</b>	<b>2,110,928.07</b>	<b>1.0%</b>
<b>Net Income</b>	<b><u>1,077,245.22</u></b>	<b><u>-734,862.00</u></b>	<b><u>1,812,107.22</u></b>	<b><u>-146.6%</u></b>