

ALL FUNDS: Statement of Activities Budget to Actual

January through September 2021

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	5,317.89			
Non-Operating Income				
Conservation Trust Fund	28,442.13	22,000.00	6,442.13	129.3%
Contributions				
Community Park Classic	4,505.00	9,800.00	-5,295.00	46.0%
Contributions - Other	5,943.08	5,000.00	943.08	118.9%
Total Contributions	10,448.08	14,800.00	-4,351.92	70.6%
Gas Royalties	32,716.55	0.00	32,716.55	100.0%
Grants	90,341.14	50,000.00	40,341.14	180.7%
Interest Income	2,535.90	37,500.00	-34,964.10	6.8%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Delinquent Taxes	232,086.25			
Dow Energy Impact Grant Proceed	18.43			
Interest on Delinquent Taxes	20,580.56			
Specific Ownership Tax	101,153.88	128,000.00	-26,846.12	79.0%
Property Tax Revenue - Other	1,778,805.09	1,782,915.00	-4,109.91	99.8%
Total Property Tax Revenue	2,132,644.21	1,910,915.00	221,729.21	111.6%
Rent Cafe				
Rental Income	12,660.00	14,400.00	-1,740.00	87.9%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
Total Rent Cafe	12,660.00	14,400.00	-1,740.00	87.9%
Total Non-Operating Income	2,309,788.01	2,051,115.00	258,673.01	112.6%
Operating Income				
Community Park Rental	100.00			
Course Income				
Advantage Club-Memberships	165,115.00	155,000.00	10,115.00	106.5%
Cart Fees	124,441.81	110,000.00	14,441.81	113.1%
Discounts	-5,712.33	-10,000.00	4,287.67	57.1%
Driving Range	20,838.50	12,000.00	8,838.50	173.7%
Gift card	4,637.00			
Golf Customer PrePaid	11,215.00			
Green Fees	226,474.16	160,000.00	66,474.16	141.5%
Tournament Income	14,002.00	5,000.00	9,002.00	280.0%
Course Income - Other	53.80			
Total Course Income	561,064.94	432,000.00	129,064.94	129.9%
Golf Pro Shop Sales				
Balls-Gloves	20,247.08	20,000.00	247.08	101.2%
Hard Goods	26,380.32	23,000.00	3,380.32	114.7%
Headwear	14,947.68	10,000.00	4,947.68	149.5%
Soft Goods	26,412.41	25,000.00	1,412.41	105.6%
Total Golf Pro Shop Sales	87,987.49	78,000.00	9,987.49	112.8%

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Program Income				
Baseball				
Tee Ball	1,890.00	1,750.00	140.00	108.0%
Baseball - Other	3,375.00	2,500.00	875.00	135.0%
Total Baseball	<u>5,265.00</u>	<u>4,250.00</u>	<u>1,015.00</u>	<u>123.9%</u>
Basketball	3,180.00	4,000.00	-820.00	79.5%
Basketball-Tiny Tot	1,155.00	1,000.00	155.00	115.5%
Craft Fair	1,500.00	15,000.00	-13,500.00	10.0%
Flag Football	1,230.00	2,500.00	-1,270.00	49.2%
Flag Football Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
Movies under the Stars	2,250.00	2,000.00	250.00	112.5%
New P&R Programs	4,947.00	10,000.00	-5,053.00	49.5%
Scholarship Discount	239.50	-2,500.00	2,739.50	-9.6%
Soccer	35.00	3,000.00	-2,965.00	1.2%
Soccer-Tiny Tot	1,715.00	2,000.00	-285.00	85.8%
Softball-Adult	0.00	2,500.00	-2,500.00	0.0%
Sports Shirts	0.00	4,000.00	-4,000.00	0.0%
Volleyball	720.00	1,250.00	-530.00	57.6%
Wrestling	0.00	11,000.00	-11,000.00	0.0%
Total Program Income	<u>22,236.50</u>	<u>61,000.00</u>	<u>-38,763.50</u>	<u>36.5%</u>
Rec Sales				
Charge for Services	2,391.24	350.00	2,041.24	683.2%
Day Passes	23,998.77	25,000.00	-1,001.23	96.0%
Fitness Classes	5,182.00	1,500.00	3,682.00	345.5%
Memberships				
Membership In District				
Adult Memberships	28,276.90	88,638.00	-60,361.10	31.9%
Adult Monthly	37,364.60			
Family In-District	13,615.75	16,617.00	-3,001.25	81.9%
Family Month	6,418.58			
Youth-Memberships	2,768.00	18,018.00	-15,250.00	15.4%
Youth Monthly	10,233.00			
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	<u>98,676.83</u>	<u>123,273.00</u>	<u>-24,596.17</u>	<u>80.0%</u>
Memberships Out of District				
Out of District Monthly	8,010.00	15,555.00	-7,545.00	51.5%
Memberships Out of District - Other	1,997.75			
Total Memberships Out of District	<u>10,007.75</u>	<u>15,555.00</u>	<u>-5,547.25</u>	<u>64.3%</u>
Total Memberships	<u>108,684.58</u>	<u>138,828.00</u>	<u>-30,143.42</u>	<u>78.3%</u>
Misc. Program Income	314.95			
Punch Pass	0.00	1,000.00	-1,000.00	0.0%
Rentals-Room & Equip	7,343.58	47,000.00	-39,656.42	15.6%

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Parachute Battlement Mesa Park & Rec District

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	Jan - Sep 21	Budget	\$ Over Budget	% of Budget
Sale of Goods	8,851.09	13,500.00	-4,648.91	65.6%
Silver Sneakers & Active Fit	3,485.82	9,000.00	-5,514.18	38.7%
Swim Lessons	10,917.00	10,000.00	917.00	109.2%
Universal Tickets	6,471.06	12,000.00	-5,528.94	53.9%
Total Rec Sales	177,640.09	258,178.00	-80,537.91	68.8%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	849,029.02	844,178.00	4,851.02	100.6%
Total Income	3,164,134.92	2,895,293.00	268,841.92	109.3%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	12,199.41	10,000.00	2,199.41	122.0%
Hard Goods	18,108.48	19,000.00	-891.52	95.3%
Headwear	3,555.37	5,000.00	-1,444.63	71.1%
Soft Goods	25,153.19	20,000.00	5,153.19	125.8%
Total Pro Shop Cost of Goods Sold	59,016.45	54,000.00	5,016.45	109.3%
Rec Center Cost of goods sold	1,705.93			
Cost of Goods Sold - Other	0.00	6,000.00	-6,000.00	0.0%
Total Cost of Goods Sold	60,722.38	60,000.00	722.38	101.2%
Total COGS	60,722.38	60,000.00	722.38	101.2%
Gross Profit	3,103,412.54	2,835,293.00	268,119.54	109.5%
Expense				
General and Administrative				
Accounting	36,666.64	55,000.00	-18,333.36	66.7%
Advertising and Promotion	6,005.00	10,500.00	-4,495.00	57.2%
Bankcard Fees	14,799.11	15,500.00	-700.89	95.5%
Computer and Internet Expenses				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	46,453.67	27,750.00	18,703.67	167.4%
Total Computer and Internet Expenses	46,478.15	28,750.00	17,728.15	161.7%
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	1,500.00	2,400.00	-900.00	62.5%
District Oversight Management				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	63,333.36	95,000.00	-31,666.64	66.7%
Total District Oversight Management	63,333.36	95,000.00	-31,666.64	66.7%
Employee Background Verif	208.71	350.00	-141.29	59.6%
Grant Preparation	0.00	0.00	0.00	0.0%
Insurance Expense				
Property & Liability	35,704.83	45,000.00	-9,295.17	79.3%

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Workers Comp	13,454.00	24,000.00	-10,546.00	56.1%
Total Insurance Expense	49,158.83	69,000.00	-19,841.17	71.2%
Licenses	30.00			
Misc. Expense	204.45	600.00	-395.55	34.1%
Office Equipment	1,177.55	1,900.00	-722.45	62.0%
Office Supplies	3,225.39	5,800.00	-2,574.61	55.6%
Payroll Services	5,400.00	8,100.00	-2,700.00	66.7%
Postage & Freight	1,511.03	2,500.00	-988.97	60.4%
Printing	1,151.38	1,250.00	-98.62	92.1%
Professional Fees				
Audit-Statutory	9,000.00	9,500.00	-500.00	94.7%
Legal	0.00	20,000.00	-20,000.00	0.0%
Total Professional Fees	9,000.00	29,500.00	-20,500.00	30.5%
Security & Cameras	6,511.64	875.00	5,636.64	744.2%
Telephone Expense	1,605.00			
Training/Dues/Subscriptions	4,638.50	5,700.00	-1,061.50	81.4%
Total General and Administrative	252,604.74	367,725.00	-115,120.26	68.7%
Non-Operating Expense				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	40,629.46	40,000.00	629.46	101.6%
Total Non-Operating Expense	40,629.46	40,000.00	629.46	101.6%
Operating Expense				
Automobile Expense	641.07	1,150.00	-508.93	55.7%
Community Park Golf Classic	0.00	1,250.00	-1,250.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	33,897.88	38,000.00	-4,102.12	89.2%
Equipment Repairs	2,395.82	8,000.00	-5,604.18	29.9%
Flowers	1,067.60	1,100.00	-32.40	97.1%
Gas/Oil	19,070.78	20,000.00	-929.22	95.4%
Irrigation Repairs	67,032.72	20,000.00	47,032.72	335.2%
Maintenance Supplies/Equipment	18,019.07	25,000.00	-6,980.93	72.1%
Maintenance Uniforms	313.74	1,000.00	-686.26	31.4%
Sand/Soil/Seed	9,297.09	12,000.00	-2,702.91	77.5%
Course Maintenance Expense - Other	807.00	5,000.00	-4,193.00	16.1%
Total Course Maintenance Expense	151,901.70	130,100.00	21,801.70	116.8%
Landscape Maintenance	42,919.34	38,000.00	4,919.34	112.9%
Parks Operating Expenses				
Ball Field	26,433.86	20,500.00	5,933.86	128.9%
Cleaning Facilities	189.00			
Skate and Dog Parks	98.68			
Parks Operating Expenses - Other	0.00	5,000.00	-5,000.00	0.0%
Total Parks Operating Expenses	26,721.54	25,500.00	1,221.54	104.8%
Pro-Shop Expenses				

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Supplies	4,795.68	9,000.00	-4,204.32	53.3%
Tournament Expense	2,795.11	3,500.00	-704.89	79.9%
Total Pro-Shop Expenses	7,590.79	12,500.00	-4,909.21	60.7%
Program Expenditures				
Baseball-Softball	1,125.01	1,800.00	-674.99	62.5%
Basketball	714.23	1,500.00	-785.77	47.6%
Basketball-Tiny Tots	504.75	500.00	4.75	101.0%
Craft Fair	0.00	5,500.00	-5,500.00	0.0%
Flag Football-Tiny Tots exp	0.00	500.00	-500.00	0.0%
Flag Football exp	660.73	500.00	160.73	132.1%
Movies under the Stars	1,400.00	2,000.00	-600.00	70.0%
New Program Expense	3,755.28	3,000.00	755.28	125.2%
Scholarships	37.50			
Soccer	146.10	1,000.00	-853.90	14.6%
Soccer-Tiny tots	345.00	500.00	-155.00	69.0%
Sports Shirts	2,134.75	2,500.00	-365.25	85.4%
Tee Ball	65.66	500.00	-434.34	13.1%
Volleyball	0.00	250.00	-250.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	356.96			
Total Program Expenditures	11,245.97	28,050.00	-16,804.03	40.1%
Rec Center Operating Expenses				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	12,680.82	10,000.00	2,680.82	126.8%
Program Expenditures-Rec	127.39	3,500.00	-3,372.61	3.6%
Repairs & Maintenance General	740.75	8,000.00	-7,259.25	9.3%
Supplies	15,054.43	12,000.00	3,054.43	125.5%
Rec Center Operating Expenses - Ot...	510.65			
Total Rec Center Operating Expenses	29,114.04	81,500.00	-52,385.96	35.7%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	2,005.42	2,300.00	-294.58	87.2%
Utilities				
Electrical	47,309.40	59,500.00	-12,190.60	79.5%
Electrical 2	28,079.99	42,375.00	-14,295.01	66.3%
Natural Gas	16,082.97	15,000.00	1,082.97	107.2%
Sewer	7,213.74	10,075.00	-2,861.26	71.6%
Trash	3,504.04	4,750.00	-1,245.96	73.8%
Water	32,305.66	40,000.00	-7,694.34	80.8%
Utilities - Other	0.00	0.00	0.00	0.0%
Total Utilities	134,495.80	171,700.00	-37,204.20	78.3%
Water Rights	1,981.00			
Total Operating Expense	408,616.67	507,050.00	-98,433.33	80.6%
Payroll Expenses				

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Employee Insurance	87,024.03	119,400.00	-32,375.97	72.9%
Payroll Taxes	51,849.59	70,742.00	-18,892.41	73.3%
Retirement Account	7,981.82	11,950.00	-3,968.18	66.8%
Wages	606,630.19	935,281.00	-328,650.81	64.9%
Total Payroll Expenses	753,485.63	1,137,373.00	-383,887.37	66.2%
Repairs and Maintenance				
Building Repair & Maintenance	124,257.84	90,000.00	34,257.84	138.1%
Equipment Repairs & Maintenance	1,396.89	22,000.00	-20,603.11	6.3%
Repairs and Maintenance - Other	9,087.12	0.00	9,087.12	100.0%
Total Repairs and Maintenance	134,741.85	112,000.00	22,741.85	120.3%
Total Expense	1,590,078.35	2,164,148.00	-574,069.65	73.5%
Net Ordinary Income	1,513,334.19	671,145.00	842,189.19	225.5%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Income	0.00	1,645,449.00	-1,645,449.00	0.0%
Other Expense				
Capital Outlay				
Community Park				
CP Playground-Furnishings	0.00	0.00	0.00	0.0%
Total Community Park	0.00	0.00	0.00	0.0%
Golf Course				
Cart Paths	15,000.00			
Daisy Ditch	3,458.00	10,000.00	-6,542.00	34.6%
Golf Equipment				
Golf Maint Equip	0.00	0.00	0.00	0.0%
Total Golf Equipment	0.00	0.00	0.00	0.0%
Irrigation Back 9	696,171.06			
Irrigation System	117,694.30	1,000,000.00	-882,305.70	11.8%
Total Golf Course	832,323.36	1,010,000.00	-177,676.64	82.4%
Rec Center Capital Improvements				
Irrigation system	595.00			
Pool Projects	23,377.89	20,000.00	3,377.89	116.9%
Rec Building Improvements	0.00	125,000.00	-125,000.00	0.0%
Rec Equipment	6,500.00			
Tennis Court Remodel	60,972.60			
Total Rec Center Capital Improvements	91,445.49	145,000.00	-53,554.51	63.1%
Total Capital Outlay	923,768.85	1,155,000.00	-231,231.15	80.0%

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Transfers Out	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Expense	923,768.85	2,800,449.00	-1,876,680.15	33.0%
Net Other Income	-923,768.85	-1,155,000.00	231,231.15	80.0%
Net Income	<u>589,565.34</u>	<u>-483,855.00</u>	<u>1,073,420.34</u>	<u>-121.8%</u>