

ALL FUNDS: Statement of Activities Budget to Actual

January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	500.00	0.00	500.00	100.0%
Non-Operating Income				
Conservation Trust Fund	0.00	25,000.00	-25,000.00	0.0%
Contributions				
Community Park Classic	0.00	9,500.00	-9,500.00	0.0%
Contributions - Other	0.00	8,500.00	-8,500.00	0.0%
Total Contributions	0.00	18,000.00	-18,000.00	0.0%
Gas Royalties	7,161.36	40,000.00	-32,838.64	17.9%
Grants	15,039.48	35,000.00	-19,960.52	43.0%
Interest Income	-2,753.56	3,950.00	-6,703.56	-69.7%
Property Tax Revenue				
Abatement	-746.92			
Interest on Abatements	-14.94			
Specific Ownership Tax	11,188.26	135,000.00	-123,811.74	8.3%
Property Tax Revenue - Other	1,359.36	1,593,151.00	-1,591,791.64	0.1%
Total Property Tax Revenue	11,785.76	1,728,151.00	-1,716,365.24	0.7%
Rent Cafe				
Rental Income	1,320.00	15,600.00	-14,280.00	8.5%
Total Rent Cafe	1,320.00	15,600.00	-14,280.00	8.5%
Total Non-Operating Income	32,553.04	1,865,701.00	-1,833,147.96	1.7%
Operating Income				
Community Park Rental	0.00	0.00	0.00	0.0%
Course Income				
Advantage Club-Memberships	5,175.00	162,000.00	-156,825.00	3.2%
Cart Fees	0.00	130,000.00	-130,000.00	0.0%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	0.00	24,000.00	-24,000.00	0.0%
Gift card	-50.00	5,000.00	-5,050.00	-1.0%
Golf Customer PrePaid	0.00	15,000.00	-15,000.00	0.0%
Green Fees	0.00	248,000.00	-248,000.00	0.0%
Tournament Income	0.00	10,000.00	-10,000.00	0.0%
Course Income - Other	0.00			
Total Course Income	5,116.65	587,000.00	-581,883.35	0.9%
Golf Pro Shop Sales				
Balls-Gloves	37.60	22,000.00	-21,962.40	0.2%
Hard Goods	567.36	29,500.00	-28,932.64	1.9%
Headwear	0.00	16,500.00	-16,500.00	0.0%
Soft Goods	-72.31	31,000.00	-31,072.31	-0.2%
Total Golf Pro Shop Sales	532.65	99,000.00	-98,467.35	0.5%
Program Income				
Baseball				
Tee Ball	0.00	2,500.00	-2,500.00	0.0%

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Baseball - Other	0.00	4,000.00	-4,000.00	0.0%
Total Baseball	0.00	6,500.00	-6,500.00	0.0%
Basketball	225.00	3,000.00	-2,775.00	7.5%
Basketball-Tiny Tot	0.00	3,000.00	-3,000.00	0.0%
Craft Fair	0.00	12,000.00	-12,000.00	0.0%
Flag Football	0.00	4,000.00	-4,000.00	0.0%
Flag Football Tiny Tots	0.00	0.00	0.00	0.0%
New P&R Programs	601.35	8,500.00	-7,898.65	7.1%
Scholarship Discount	14.00	-500.00	514.00	-2.8%
Soccer	0.00	0.00	0.00	0.0%
Soccer-Tiny Tot	0.00	2,000.00	-2,000.00	0.0%
Sports Shirts	0.00	0.00	0.00	0.0%
Volleyball	0.00	0.00	0.00	0.0%
Wrestling				
Wrestling-Youth	0.00	0.00	0.00	0.0%
Wrestling - Other	0.00	1,500.00	-1,500.00	0.0%
Total Wrestling	0.00	1,500.00	-1,500.00	0.0%
Total Program Income	840.35	40,000.00	-39,159.65	2.1%
Rec Sales				
Charge for Services	363.52	1,890.00	-1,526.48	19.2%
Credit Card Fee Income	57.37			
Day Passes	2,622.00	35,000.00	-32,378.00	7.5%
Fitness Classes	538.64	7,200.00	-6,661.36	7.5%
Memberships				
Membership In District				
Adult Memberships	3,074.00	42,000.00	-38,926.00	7.3%
Adult Monthly	5,761.00	55,000.00	-49,239.00	10.5%
Family In-District	581.00	20,000.00	-19,419.00	2.9%
Family Month	828.32	9,500.00	-8,671.68	8.7%
Youth-Memberships	0.00	3,750.00	-3,750.00	0.0%
Youth Monthly	1,358.00	15,000.00	-13,642.00	9.1%
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	11,602.32	145,250.00	-133,647.68	8.0%
Memberships Out of District				
Out of District Monthly	802.00	10,000.00	-9,198.00	8.0%
Memberships Out of District - Other	786.00	3,500.00	-2,714.00	22.5%
Total Memberships Out of District	1,588.00	13,500.00	-11,912.00	11.8%
Total Memberships	13,190.32	158,750.00	-145,559.68	8.3%
Misc. Program Income	6.75	350.00	-343.25	1.9%
Rentals-Room & Equip	2,051.00	9,000.00	-6,949.00	22.8%
Sale of Goods	1,326.97	11,000.00	-9,673.03	12.1%

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Parachute Battlement Mesa Park & Rec District

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	Jan 22	Budget	\$ Over Budget	% of Budget
Silver Sneakers & Active Fit	460.00	6,000.00	-5,540.00	7.7%
Swim Lessons	253.68	15,000.00	-14,746.32	1.7%
Universal Tickets	1,650.87	8,000.00	-6,349.13	20.6%
Total Rec Sales	22,521.12	252,190.00	-229,668.88	8.9%
Total Operating Income	29,010.77	978,190.00	-949,179.23	3.0%
Total Income	62,063.81	2,843,891.00	-2,781,827.19	2.2%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	39.21	15,000.00	-14,960.79	0.3%
Hard Goods	3,406.41	17,000.00	-13,593.59	20.0%
Headwear	0.00	8,000.00	-8,000.00	0.0%
Soft Goods	149.08	25,000.00	-24,850.92	0.6%
Total Pro Shop Cost of Goods Sold	3,594.70	65,000.00	-61,405.30	5.5%
Rec Center Cost of goods sold	413.69	3,000.00	-2,586.31	13.8%
Total Cost of Goods Sold	4,008.39	68,000.00	-63,991.61	5.9%
Total COGS	4,008.39	68,000.00	-63,991.61	5.9%
Gross Profit	58,055.42	2,775,891.00	-2,717,835.58	2.1%
Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
General and Administrative				
Accounting	0.00	55,000.00	-55,000.00	0.0%
Advertising and Promotion	9,445.54	58,500.00	-49,054.46	16.1%
Bankcard Fees	762.84	12,500.00	-11,737.16	6.1%
Computer and Internet Expenses				
Website	0.00	8,000.00	-8,000.00	0.0%
Computer and Internet Expenses - O...	1,415.00	24,750.00	-23,335.00	5.7%
Total Computer and Internet Expenses	1,415.00	32,750.00	-31,335.00	4.3%
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	200.00	2,400.00	-2,200.00	8.3%
District Oversight Management	0.00	95,000.00	-95,000.00	0.0%
Elections	0.00	16,000.00	-16,000.00	0.0%
Employee Background Verif	0.00	500.00	-500.00	0.0%
Insurance Expense				
Property & Liability	0.00	45,000.00	-45,000.00	0.0%
Workers Comp	1,259.00	16,000.00	-14,741.00	7.9%
Total Insurance Expense	1,259.00	61,000.00	-59,741.00	2.1%
Misc. Expense	71.76	2,500.00	-2,428.24	2.9%
Office Equipment	0.00	6,000.00	-6,000.00	0.0%
Office Supplies	151.01	7,750.00	-7,598.99	1.9%
Payroll Services	0.00	8,100.00	-8,100.00	0.0%

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Postage & Freight	0.00	2,920.00	-2,920.00	0.0%
Printing	3.91	1,500.00	-1,496.09	0.3%
Professional Fees				
Audit-Statutory	0.00	10,000.00	-10,000.00	0.0%
Legal	0.00	10,000.00	-10,000.00	0.0%
Total Professional Fees	0.00	20,000.00	-20,000.00	0.0%
Security & Cameras	9.99	2,500.00	-2,490.01	0.4%
Telephone Expense	0.00	0.00	0.00	0.0%
Training/Dues/Subscriptions	443.58	7,100.00	-6,656.42	6.2%
Total General and Administrative	13,762.63	432,020.00	-418,257.37	3.2%
Non-Operating Expense				
Treasurer's Fees	12.25	42,000.00	-41,987.75	0.0%
Total Non-Operating Expense	12.25	42,000.00	-41,987.75	0.0%
Operating Expense				
Automobile Expense	900.00	1,000.00	-100.00	90.0%
Community Park Golf Classic	0.00	2,500.00	-2,500.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	0.00	35,000.00	-35,000.00	0.0%
Equipment Repairs	0.00	0.00	0.00	0.0%
Flowers	0.00	1,200.00	-1,200.00	0.0%
Gas/Oil	14.99	28,000.00	-27,985.01	0.1%
Irrigation Repairs	0.00	35,000.00	-35,000.00	0.0%
Maintenance Supplies/Equipment	283.90	30,000.00	-29,716.10	0.9%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	0.00	15,000.00	-15,000.00	0.0%
Course Maintenance Expense - Other	0.00	5,000.00	-5,000.00	0.0%
Total Course Maintenance Expense	298.89	150,200.00	-149,901.11	0.2%
Landscape Maintenance	0.00	40,000.00	-40,000.00	0.0%
Parks Operating Expenses				
Ball Field	0.00	19,000.00	-19,000.00	0.0%
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	0.00	19,500.00	-19,500.00	0.0%
Pro-Shop Expenses				
Miscellaneous	0.00	0.00	0.00	0.0%
Supplies	456.88	7,500.00	-7,043.12	6.1%
Tournament Expense	0.00	3,000.00	-3,000.00	0.0%
Total Pro-Shop Expenses	456.88	10,500.00	-10,043.12	4.4%
Program Expenditures				
Baseball-Softball	0.00	1,500.00	-1,500.00	0.0%
Basketball	19.98	750.00	-730.02	2.7%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%

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Craft Fair	0.00	3,500.00	-3,500.00	0.0%
Flag Football exp	0.00	2,000.00	-2,000.00	0.0%
New Program Expense	377.56	3,000.00	-2,622.44	12.6%
Soccer	0.00	250.00	-250.00	0.0%
Soccer-Tiny tots	0.00	250.00	-250.00	0.0%
Sports Shirts	0.00	3,500.00	-3,500.00	0.0%
Volleyball	0.00	100.00	-100.00	0.0%
Program Expenditures - Other	0.00	1,000.00	-1,000.00	0.0%
Total Program Expenditures	397.54	16,350.00	-15,952.46	2.4%
Rec Center Operating Expenses				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	773.85	20,000.00	-19,226.15	3.9%
Program Expenditures-Rec	0.00	10,000.00	-10,000.00	0.0%
Repairs & Maintenance General	0.00	10,000.00	-10,000.00	0.0%
Supplies	0.00	16,000.00	-16,000.00	0.0%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
Total Rec Center Operating Expenses	773.85	61,000.00	-60,226.15	1.3%
Television-Music	157.48	3,000.00	-2,842.52	5.2%
Utilities				
Electrical	0.00	68,600.00	-68,600.00	0.0%
Electrical 2	1,126.24	39,240.00	-38,113.76	2.9%
Natural Gas	0.00	25,000.00	-25,000.00	0.0%
Sewer	0.00	11,100.00	-11,100.00	0.0%
Trash	263.08	5,100.00	-4,836.92	5.2%
Water	317.92	34,700.00	-34,382.08	0.9%
Total Utilities	1,707.24	183,740.00	-182,032.76	0.9%
Water Rights	0.00	0.00	0.00	0.0%
Total Operating Expense	4,691.88	487,790.00	-483,098.12	1.0%
Payroll Expenses	70,005.00	1,164,599.00	-1,094,594.00	6.0%
Repairs and Maintenance				
Building Repair & Maintenance	1,990.88	185,000.00	-183,009.12	1.1%
Equipment Repairs & Maintenance	0.00	11,000.00	-11,000.00	0.0%
Repairs and Maintenance - Other	309.00	42,500.00	-42,191.00	0.7%
Total Repairs and Maintenance	2,299.88	238,500.00	-236,200.12	1.0%
Total Expense	90,771.64	2,364,909.00	-2,274,137.36	3.8%
Net Ordinary Income	-32,716.22	410,982.00	-443,698.22	-8.0%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,987,199.51	-1,987,199.51	0.0%

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Total Other Income	0.00	1,987,199.51	-1,987,199.51	0.0%
Other Expense				
Capital Outlay				
Golf Course				
Building	0.00	0.00	0.00	0.0%
Cart Paths	0.00	20,000.00	-20,000.00	0.0%
Daisy Ditch	0.00	50,000.00	-50,000.00	0.0%
Golf Equipment				
Golf Maint Equip	0.00	83,000.00	-83,000.00	0.0%
Total Golf Equipment	0.00	83,000.00	-83,000.00	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%
River Pump	0.00	65,000.00	-65,000.00	0.0%
Golf Course - Other	0.00	0.00	0.00	0.0%
Total Golf Course	0.00	423,000.00	-423,000.00	0.0%
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	0.00	400,000.00	-400,000.00	0.0%
Water Transfer Project	0.00	60,000.00	-60,000.00	0.0%
Total Rec Center Capital Improvements	0.00	490,000.00	-490,000.00	0.0%
Total Capital Outlay	0.00	913,000.00	-913,000.00	0.0%
Transfers Out	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Expense	0.00	2,900,199.51	-2,900,199.51	0.0%
Net Other Income	0.00	-913,000.00	913,000.00	0.0%
Net Income	-32,716.22	-502,018.00	469,301.78	6.5%