

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
 January through October 2020

	<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	746.11			
Non-Operating Income				
Conservation Trust Fund Contributions	15,189.01	22,000.00	-6,810.99	69.0%
Community Park Classic	4,705.00	10,000.00	-5,295.00	47.1%
Contributions - Other	550.08	1,000.00	-449.92	55.0%
Total Contributions	5,255.08	11,000.00	-5,744.92	47.8%
Gas Royalties	40,417.01	80,000.00	-39,582.99	50.5%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	32,205.07	104,000.00	-71,794.93	31.0%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Abatement	-179.91	0.00	-179.91	100.0%
Delinquent Taxes	181,351.29			
Dow Energy Impact Grant Proceed	18.43			
Interest on Delinquent Taxes	12,556.65			
Specific Ownership Tax	118,611.19	145,000.00	-26,388.81	81.8%
Property Tax Revenue - Other	1,942,256.02	2,177,820.00	-235,563.98	89.2%
Total Property Tax Revenue	2,254,613.67	2,322,820.00	-68,206.33	97.1%
Rent Cafe				
Rental Income	11,800.00	13,800.00	-2,000.00	85.5%
Total Rent Cafe	11,800.00	13,800.00	-2,000.00	85.5%
Total Non-Operating Income	2,359,479.84	3,030,120.00	-670,640.16	77.9%
Operating Income				
Community Park Rental	200.00			
Course Income				
Advantage Club-Memberships	152,290.00	160,000.00	-7,710.00	95.2%
Cart Fees	118,149.00	83,500.00	34,649.00	141.5%
Discounts	-5,033.73			
Driving Range	11,236.26	10,000.00	1,236.26	112.4%
Gift card	3,193.00			
Golf Customer PrePaid	21,227.94			
Green Fees	191,025.00	155,000.00	36,025.00	123.2%
Tournament Income	0.00			
Course Income - Other	68.42			
Total Course Income	492,155.89	408,500.00	83,655.89	120.5%
Golf Pro Shop Sales				
Balls-Gloves	21,118.41	16,000.00	5,118.41	132.0%
Hard Goods	21,851.14	22,000.00	-148.86	99.3%
Headwear	11,066.86	12,500.00	-1,433.14	88.5%
Soft Goods	27,480.76	25,000.00	2,480.76	109.9%
Total Golf Pro Shop Sales	81,517.17	75,500.00	6,017.17	108.0%

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
 January through October 2020

	<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Program Income				
Baseball				
Tee Ball	0.00	1,750.00	-1,750.00	0.0%
Baseball - Other	0.00	1,800.00	-1,800.00	0.0%
Total Baseball	0.00	3,550.00	-3,550.00	0.0%
Basketball	980.00	2,000.00	-1,020.00	49.0%
Basketball-Tiny Tot	0.00	1,000.00	-1,000.00	0.0%
Craft Fair	0.00	15,000.00	-15,000.00	0.0%
Flag Football	0.00	2,000.00	-2,000.00	0.0%
Flag Football Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
Movies under the Stars	2,100.00			
New P&R Programs	0.00	3,500.00	-3,500.00	0.0%
Scholarship Discount	-822.50	-3,000.00	2,177.50	27.4%
Soccer	350.00	3,000.00	-2,650.00	11.7%
Soccer-Tiny Tot	560.00	2,000.00	-1,440.00	28.0%
Softball-Adult	0.00	0.00	0.00	0.0%
Sports Shirts	150.12	4,000.00	-3,849.88	3.8%
Volleyball-Adult	525.00	800.00	-275.00	65.6%
Wrestling	1,457.00	11,000.00	-9,543.00	13.2%
Total Program Income	5,299.62	45,850.00	-40,550.38	11.6%
Rec Sales				
Charge for Services	337.50	1,000.00	-662.50	33.8%
Day Passes	16,558.00	36,200.00	-19,642.00	45.7%
Fitness Classes	602.50	3,800.00	-3,197.50	15.9%
Memberships				
Membership In District				
Adult Memberships	32,000.00	279,000.00	-247,000.00	11.5%
Adult Monthly	23,511.00			
Family In-District	12,923.16			
Family Month	2,423.25			
Youth-Memberships	2,665.00	105,000.00	-102,335.00	2.5%
Youth Monthly	3,905.00			
Total Membership In District	77,427.41	384,000.00	-306,572.59	20.2%
Memberships Out of District				
Out of District Monthly	4,141.50			
Memberships Out of District - Other	2,087.08	12,000.00	-9,912.92	17.4%
Total Memberships Out of District	6,228.58	12,000.00	-5,771.42	51.9%
Total Memberships	83,655.99	396,000.00	-312,344.01	21.1%
Misc. Program Income	692.13			
Octoberfest donations	0.00	2,500.00	-2,500.00	0.0%
Punch Pass	0.00	18,100.00	-18,100.00	0.0%
Rentals-Room & Equip	6,465.12	25,000.00	-18,534.88	25.9%

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
 January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Sale of Goods	3,519.90	12,000.00	-8,480.10	29.3%
Silver Sneakers & Active Fit	5,816.23	8,500.00	-2,683.77	68.4%
Swim Lessons	3,849.00	7,000.00	-3,151.00	55.0%
Universal Tickets	7,771.12	18,000.00	-10,228.88	43.2%
Total Rec Sales	129,267.49	528,100.00	-398,832.51	24.5%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	708,440.17	1,072,950.00	-364,509.83	66.0%
Total Income	3,068,666.12	4,103,070.00	-1,034,403.88	74.8%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	12,302.83	8,000.00	4,302.83	153.8%
Hard Goods	22,674.16	20,000.00	2,674.16	113.4%
Headwear	6,673.09	2,000.00	4,673.09	333.7%
Soft Goods	30,985.57	24,000.00	6,985.57	129.1%
Total Pro Shop Cost of Goods Sold	72,635.65	54,000.00	18,635.65	134.5%
Rec Center Cost of goods sold	3,690.53	5,000.00	-1,309.47	73.8%
Total Cost of Goods Sold	76,326.18	59,000.00	17,326.18	129.4%
Total COGS	76,326.18	59,000.00	17,326.18	129.4%
Gross Profit	2,992,339.94	4,044,070.00	-1,051,730.06	74.0%
Expense				
Automobile Expense	1,201.31	600.00	601.31	200.2%
Community Park Golf Classic	2,687.50	1,500.00	1,187.50	179.2%
General and Administrative				
Accounting	31,500.00	42,000.00	-10,500.00	75.0%
Advertising and Promotion	4,244.91	25,000.00	-20,755.09	17.0%
Bankcard Fees	13,217.18	16,000.00	-2,782.82	82.6%
Computer and Internet Expenses				
Website	1,121.76			
Computer and Internet Expenses - O...	39,323.12	20,200.00	19,123.12	194.7%
Total Computer and Internet Expenses	40,444.88	20,200.00	20,244.88	200.2%
Contingency	0.00	60,000.00	-60,000.00	0.0%
Director Compensation	1,800.00	4,000.00	-2,200.00	45.0%
District Oversight Management				
Out of Scope	3,200.00	3,000.00	200.00	106.7%
District Oversight Management - Other	66,006.00	88,008.00	-22,002.00	75.0%
Total District Oversight Management	69,206.00	91,008.00	-21,802.00	76.0%
Elections	15,865.04	20,000.00	-4,134.96	79.3%
Employee Background Verif	214.71	500.00	-285.29	42.9%
Grant Preparation	3,737.35	3,000.00	737.35	124.6%
Insurance Expense				

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
 January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Property & Liability	33,019.00	50,000.00	-16,981.00	66.0%
Workers Comp	13,222.00	18,600.00	-5,378.00	71.1%
Total Insurance Expense	46,241.00	68,600.00	-22,359.00	67.4%
Licenses	10.00			
Misc. Expense	726.61			
Office Equipment	1,395.76	500.00	895.76	279.2%
Office Supplies	4,795.47	7,000.00	-2,204.53	68.5%
Payroll Services	6,300.00	8,500.00	-2,200.00	74.1%
Postage & Freight	1,701.85	2,920.00	-1,218.15	58.3%
Printing	1,132.89	2,750.00	-1,617.11	41.2%
Professional Fees				
Audit-Statutory	9,000.00	10,500.00	-1,500.00	85.7%
Legal	13,144.08	20,000.00	-6,855.92	65.7%
Total Professional Fees	22,144.08	30,500.00	-8,355.92	72.6%
Security System	970.68	950.00	20.68	102.2%
Telephone Expense	1,339.84	24,000.00	-22,660.16	5.6%
Training/Dues/Subscriptions	3,167.90	8,000.00	-4,832.10	39.6%
Total General and Administrative	270,156.15	435,428.00	-165,271.85	62.0%
Non-Operating Expense				
TABOR	0.00	75,000.00	-75,000.00	0.0%
Treasurer's Fees	42,719.77	44,500.00	-1,780.23	96.0%
Total Non-Operating Expense	42,719.77	119,500.00	-76,780.23	35.7%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	28,681.03	48,000.00	-19,318.97	59.8%
Equipment Repairs	4,570.75	18,000.00	-13,429.25	25.4%
Flowers	892.83	1,200.00	-307.17	74.4%
Gas/Oil	16,471.76	20,000.00	-3,528.24	82.4%
Irrigation Repairs	87,604.45	50,000.00	37,604.45	175.2%
Maintenance Supplies/Equipment	25,886.77	35,000.00	-9,113.23	74.0%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	12,119.88	4,000.00	8,119.88	303.0%
Course Maintenance Expense - Other	3,710.00			
Total Course Maintenance Expense	179,937.47	177,200.00	2,737.47	101.5%
Landscape Maintenance	28,287.38	57,000.00	-28,712.62	49.6%
Parks Operating Expenses				
Ball Field	24,531.20	40,000.00	-15,468.80	61.3%
Cleaning Facilities	788.00			
Skate and Dog Parks	111.89	2,500.00	-2,388.11	4.5%
Parks Operating Expenses - Other	3,687.26			
Total Parks Operating Expenses	29,118.35	42,500.00	-13,381.65	68.5%
Pro-Shop Expenses				
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00	0.0%

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through October 2020

	<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Miscellaneous	213.50			
Supplies	6,443.46	6,000.00	443.46	107.4%
Tournament Expense	1,774.26	5,000.00	-3,225.74	35.5%
Total Pro-Shop Expenses	8,431.22	13,000.00	-4,568.78	64.9%
Program Expenditures				
Baseball-Softball	39.18	2,000.00	-1,960.82	2.0%
Basketball	687.23	2,000.00	-1,312.77	34.4%
Basketball-Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
Craft Fair	0.00	5,000.00	-5,000.00	0.0%
Flag Football-Tiny Tots exp	0.00	1,000.00	-1,000.00	0.0%
Flag Football exp	0.00	1,000.00	-1,000.00	0.0%
Movies under the Stars	1,657.35			
New Program Expense	396.40	1,500.00	-1,103.60	26.4%
Program Events	0.00	500.00	-500.00	0.0%
Soccer	193.33	1,000.00	-806.67	19.3%
Soccer-Tiny tots	-245.00	1,000.00	-1,245.00	-24.5%
Sports Shirts	0.00	2,750.00	-2,750.00	0.0%
Tee Ball	0.00	1,500.00	-1,500.00	0.0%
Volleyball	231.38	100.00	131.38	231.4%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	474.89			
Total Program Expenditures	3,434.76	28,350.00	-24,915.24	12.1%
Rec Center Operating Expenses				
Janitorial	26,460.00	50,000.00	-23,540.00	52.9%
Pool Expense	19,856.71	20,000.00	-143.29	99.3%
Program Expenditures-Rec				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	2,611.89	1,500.00	1,111.89	174.1%
Total Program Expenditures-Rec	2,611.89	3,000.00	-388.11	87.1%
Repairs & Maintenance General	2,119.16	30,000.00	-27,880.84	7.1%
Supplies	8,373.85	15,000.00	-6,626.15	55.8%
Total Rec Center Operating Expenses	59,421.61	118,000.00	-58,578.39	50.4%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,908.01	2,000.00	-91.99	95.4%
Utilities				
Electrical	42,811.77	69,350.00	-26,538.23	61.7%
Electrical 2	41,020.62	34,000.00	7,020.62	120.6%
Natural Gas	11,113.41	25,000.00	-13,886.59	44.5%
Sewer	7,759.80	9,610.00	-1,850.20	80.7%
Trash	2,657.38	4,650.00	-1,992.62	57.1%
Water	33,139.53	41,100.00	-7,960.47	80.6%
Total Utilities	138,502.51	183,710.00	-45,207.49	75.4%
Total Operating Expense	449,041.31	636,760.00	-187,718.69	70.5%

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through October 2020

	<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Payroll Expenses				
Employee Insurance	83,379.90	114,031.00	-30,651.10	73.1%
Payroll Taxes	51,748.20	72,825.00	-21,076.80	71.1%
Retirement Account	7,626.12	11,700.00	-4,073.88	65.2%
Wages	639,900.61	866,758.00	-226,857.39	73.8%
Total Payroll Expenses	782,654.83	1,065,314.00	-282,659.17	73.5%
Repairs and Maintenance				
Building Repair & Maintenance	51,991.45	55,000.00	-3,008.55	94.5%
Equipment Repairs & Maintenance	2,085.50	45,500.00	-43,414.50	4.6%
Repairs and Maintenance - Other	9,066.87			
Total Repairs and Maintenance	63,143.82	100,500.00	-37,356.18	62.8%
Total Expense	1,611,604.69	2,359,602.00	-747,997.31	68.3%
Net Ordinary Income	1,380,735.25	1,684,468.00	-303,732.75	82.0%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Income	0.00	1,831,924.00	-1,831,924.00	0.0%
Other Expense				
Capital Outlay				
Community Park				
CP Playground-Furnishings	0.00	25,000.00	-25,000.00	0.0%
Total Community Park	0.00	25,000.00	-25,000.00	0.0%
Golf Course				
Building	3,400.34			
Cart Paths	0.00	40,000.00	-40,000.00	0.0%
Daisy Ditch	1,502.00	65,000.00	-63,498.00	2.3%
Golf Equipment				
Golf Maint Equip	32,508.95	45,000.00	-12,491.05	72.2%
Total Golf Equipment	32,508.95	45,000.00	-12,491.05	72.2%
Irrigation Pond	10,477.50	985,000.00	-974,522.50	1.1%
Irrigation System	677,637.39			
Total Golf Course	725,526.18	1,135,000.00	-409,473.82	63.9%
Rec Center Capital Improvements				
HVAC	33,899.66			
Irrigation with Pond	6,972.25	150,000.00	-143,027.75	4.6%
Pool Projects	25,026.82			
Rec Building Improvements	11,305.00	200,000.00	-188,695.00	5.7%
Total Rec Center Capital Improvements	77,203.73	350,000.00	-272,796.27	22.1%

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through October 2020

	<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Capital Outlay	802,729.91	1,510,000.00	-707,270.09	53.2%
Transfers Out	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Expense	802,729.91	3,341,924.00	-2,539,194.09	24.0%
Net Other Income	-802,729.91	-1,510,000.00	707,270.09	53.2%
Net Income	<u>578,005.34</u>	<u>174,468.00</u>	<u>403,537.34</u>	<u>331.3%</u>