

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	746.13			
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	575.08	1,000.00	-424.92	57.5%
Total Contributions	5,280.08	11,000.00	-5,719.92	48.0%
Gas Royalties	43,860.42	80,000.00	-36,139.58	54.8%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	32,732.64	104,000.00	-71,267.36	31.5%
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	13,000.00	13,800.00	-800.00	94.2%
Total Rent Cafe	13,000.00	13,800.00	-800.00	94.2%
Total Non-Operating Income	2,364,675.82	3,030,120.00	-665,444.18	78.0%
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	123,693.00	83,500.00	40,193.00	148.1%
Discounts	-5,302.25			
Driving Range	11,809.26	10,000.00	1,809.26	118.1%
Gift card	3,193.00			
Golf Customer PrePaid	21,227.94			
Green Fees	197,212.00	155,000.00	42,212.00	127.2%
Tournament Income	0.00			
Course Income - Other	110.42			
Total Course Income	504,233.37	408,500.00	95,733.37	123.4%
Golf Pro Shop Sales				
Balls-Gloves	21,998.25	16,000.00	5,998.25	137.5%
Hard Goods	26,186.33	22,000.00	4,186.33	119.0%
Headwear	11,730.37	12,500.00	-769.63	93.8%
Soft Goods	28,212.31	25,000.00	3,212.31	112.8%
Total Golf Pro Shop Sales	88,127.26	75,500.00	12,627.26	116.7%

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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	1,050.00	2,000.00	-950.00	52.5%
Basketball-Tiny Tot	105.00	1,000.00	-895.00	10.5%
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	10.00	3,500.00	-3,490.00	0.3%
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	875.00	800.00	75.00	109.4%
Wrestling	1,457.00	11,000.00	-9,543.00	13.2%
Total Program Income	5,834.62	45,850.00	-40,015.38	12.7%
Rec Sales				
Charge for Services	347.50	1,000.00	-652.50	34.8%
Day Passes	17,595.00	36,200.00	-18,605.00	48.6%
Fitness Classes	845.50	3,800.00	-2,954.50	22.3%
Memberships				
Membership In District				
Adult Memberships	32,740.00	279,000.00	-246,260.00	11.7%
Adult Monthly	25,947.00			
Family In-District	12,923.16			
Family Month	2,989.25			
Youth-Memberships	2,665.00	105,000.00	-102,335.00	2.5%
Youth Monthly	4,337.00			
Total Membership In District	81,601.41	384,000.00	-302,398.59	21.3%
Memberships Out of District				
Out of District Monthly	4,809.50			
Memberships Out of District - Other	2,291.83	12,000.00	-9,708.17	19.1%
Total Memberships Out of District	7,101.33	12,000.00	-4,898.67	59.2%
Total Memberships	88,702.74	396,000.00	-307,297.26	22.4%
Misc. Program Income	693.23			
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	6,930.12	25,000.00	-18,069.88	27.7%

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Sale of Goods	3,804.81	12,000.00	-8,195.19	31.7%
Silver Sneakers & Active Fit	5,929.23	8,500.00	-2,570.77	69.8%
Swim Lessons	3,878.00	7,000.00	-3,122.00	55.4%
Universal Tickets	8,370.62	18,000.00	-9,629.38	46.5%
Total Rec Sales	137,096.75	528,100.00	-391,003.25	26.0%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	735,492.00	1,072,950.00	-337,458.00	68.5%
Total Income	3,100,913.95	4,103,070.00	-1,002,156.05	75.6%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	13,027.84	8,000.00	5,027.84	162.8%
Hard Goods	25,308.77	20,000.00	5,308.77	126.5%
Headwear	6,963.77	2,000.00	4,963.77	348.2%
Soft Goods	31,891.75	24,000.00	7,891.75	132.9%
Total Pro Shop Cost of Goods Sold	77,192.13	54,000.00	23,192.13	142.9%
Rec Center Cost of goods sold	3,690.53	5,000.00	-1,309.47	73.8%
Total Cost of Goods Sold	80,882.66	59,000.00	21,882.66	137.1%
Total COGS	80,882.66	59,000.00	21,882.66	137.1%
Gross Profit	3,020,031.29	4,044,070.00	-1,024,038.71	74.7%
Expense				
Automobile Expense	1,201.32	600.00	601.32	200.2%
Community Park Golf Classic	2,687.50	1,500.00	1,187.50	179.2%
General and Administrative				
Accounting	36,083.33	42,000.00	-5,916.67	85.9%
Advertising and Promotion	4,344.91	25,000.00	-20,655.09	17.4%
Bankcard Fees	14,366.50	16,000.00	-1,633.50	89.8%
Computer and Internet Expenses				
Website	1,121.76			
Computer and Internet Expenses - O...	42,409.19	20,200.00	22,209.19	209.9%
Total Computer and Internet Expenses	43,530.95	20,200.00	23,330.95	215.5%
Contingency	0.00	60,000.00	-60,000.00	0.0%
Director Compensation	2,065.00	4,000.00	-1,935.00	51.6%
District Oversight Management				
Out of Scope	3,200.00	3,000.00	200.00	106.7%
District Oversight Management - Other	73,922.67	88,008.00	-14,085.33	84.0%
Total District Oversight Management	77,122.67	91,008.00	-13,885.33	84.7%
Elections	15,865.04	20,000.00	-4,134.96	79.3%
Employee Background Verif	224.71	500.00	-275.29	44.9%
Grant Preparation	3,737.35	3,000.00	737.35	124.6%
Insurance Expense				

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Property & Liability	40,051.67	50,000.00	-9,948.33	80.1%
Workers Comp	13,222.00	18,600.00	-5,378.00	71.1%
Total Insurance Expense	53,273.67	68,600.00	-15,326.33	77.7%
Licenses	80.00			
Misc. Expense	934.71			
Office Equipment	1,777.83	500.00	1,277.83	355.6%
Office Supplies	5,289.85	7,000.00	-1,710.15	75.6%
Payroll Services	6,975.00	8,500.00	-1,525.00	82.1%
Postage & Freight	1,899.79	2,920.00	-1,020.21	65.1%
Printing	1,152.07	2,750.00	-1,597.93	41.9%
Professional Fees				
Audit-Statutory	9,000.00	10,500.00	-1,500.00	85.7%
Legal	8,160.88	20,000.00	-11,839.12	40.8%
Total Professional Fees	17,160.88	30,500.00	-13,339.12	56.3%
Security System	4,221.68	950.00	3,271.68	444.4%
Telephone Expense	1,339.84	24,000.00	-22,660.16	5.6%
Training/Dues/Subscriptions	3,462.25	8,000.00	-4,537.75	43.3%
Total General and Administrative	294,908.03	435,428.00	-140,519.97	67.7%
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	32,091.03	48,000.00	-15,908.97	66.9%
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	103,797.80	50,000.00	53,797.80	207.6%
Maintenance Supplies/Equipment	27,891.29	35,000.00	-7,108.71	79.7%
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	201,545.34	177,200.00	24,345.34	113.7%
Landscape Maintenance	31,912.38	57,000.00	-25,087.62	56.0%
Parks Operating Expenses				
Ball Field	26,959.20	40,000.00	-13,040.80	67.4%
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	31,546.35	42,500.00	-10,953.65	74.2%
Pro-Shop Expenses				
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00	0.0%

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Miscellaneous	230.75			
Supplies	6,700.12	6,000.00	700.12	111.7%
Tournament Expense	1,774.26	5,000.00	-3,225.74	35.5%
Total Pro-Shop Expenses	8,705.13	13,000.00	-4,294.87	67.0%
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	460.08	1,500.00	-1,039.92	30.7%
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	184.46	2,750.00	-2,565.54	6.7%
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	987.84			
Total Program Expenditures	4,195.85	28,350.00	-24,154.15	14.8%
Rec Center Operating Expenses				
Janitorial	26,460.00	50,000.00	-23,540.00	52.9%
Pool Expense	20,162.79	20,000.00	162.79	100.8%
Program Expenditures-Rec				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	2,664.39	1,500.00	1,164.39	177.6%
Total Program Expenditures-Rec	2,664.39	3,000.00	-335.61	88.8%
Repairs & Maintenance General	2,151.60	30,000.00	-27,848.40	7.2%
Supplies	10,748.34	15,000.00	-4,251.66	71.7%
Total Rec Center Operating Expenses	62,187.12	118,000.00	-55,812.88	52.7%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	2,069.99	2,000.00	69.99	103.5%
Utilities				
Electrical	46,443.71	69,350.00	-22,906.29	67.0%
Electrical 2	44,973.37	34,000.00	10,973.37	132.3%
Natural Gas	12,304.02	25,000.00	-12,695.98	49.2%
Sewer	8,535.78	9,610.00	-1,074.22	88.8%
Trash	2,885.92	4,650.00	-1,764.08	62.1%
Water	37,315.75	41,100.00	-3,784.25	90.8%
Total Utilities	152,458.55	183,710.00	-31,251.45	83.0%
Water Rights	12,330.62			

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Total Operating Expense	506,951.33	636,760.00	-129,808.67	79.6%
Payroll Expenses				
Employee Insurance	92,051.60	114,031.00	-21,979.40	80.7%
Payroll Taxes	56,292.70	72,825.00	-16,532.30	77.3%
Retirement Account	8,455.46	11,700.00	-3,244.54	72.3%
Wages	696,345.35	866,758.00	-170,412.65	80.3%
Total Payroll Expenses	853,145.11	1,065,314.00	-212,168.89	80.1%
Repairs and Maintenance				
Building Repair & Maintenance	55,500.77	55,000.00	500.77	100.9%
Equipment Repairs & Maintenance	2,085.50	45,500.00	-43,414.50	4.6%
Repairs and Maintenance - Other	117,038.73			
Total Repairs and Maintenance	174,625.00	100,500.00	74,125.00	173.8%
Total Expense	1,876,238.06	2,359,602.00	-483,363.94	79.5%
Net Ordinary Income	1,143,793.23	1,684,468.00	-540,674.77	67.9%
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	32,508.95	45,000.00	-12,491.05	72.2%
Irrigation Pond	0.00	985,000.00	-985,000.00	0.0%
Irrigation System	916,773.80			
Total Golf Course	954,185.09	1,135,000.00	-180,814.91	84.1%
Rec Center Capital Improvements				
HVAC	33,899.66			
Irrigation with Pond	0.00	150,000.00	-150,000.00	0.0%
Pool Projects	23,561.82			
Rec Building Improvements	11,305.00	200,000.00	-188,695.00	5.7%
Total Rec Center Capital Improvements	68,766.48	350,000.00	-281,233.52	19.6%
Total Capital Outlay	1,022,951.57	1,510,000.00	-487,048.43	67.7%

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Transfers Out	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Expense	1,022,951.57	3,341,924.00	-2,318,972.43	30.6%
Net Other Income	-1,022,951.57	-1,510,000.00	487,048.43	67.7%
Net Income	<u>120,841.66</u>	<u>174,468.00</u>	<u>-53,626.34</u>	<u>69.3%</u>