

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

	Jan - Feb 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Non-Operating Income				
Conservation Trust Fund Contributions	0.00	22,000.00	-22,000.00	0.0%
Community Park Classic Contributions - Other	0.00	10,000.00	-10,000.00	0.0%
Contributions - Other	13.63	1,000.00	-986.37	1.4%
Total Contributions	13.63	11,000.00	-10,986.37	0.1%
Gas Royalties	10,731.00	80,000.00	-69,269.00	13.4%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	12,508.80	104,000.00	-91,491.20	12.0%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Abatement	0.00	0.00	0.00	0.0%
Delinquent Taxes	74,614.18			
Interest on Delinquent Taxes	5,077.95			
Specific Ownership Tax	26,437.18	145,000.00	-118,562.82	18.2%
Property Tax Revenue - Other	586,735.20	2,177,820.00	-1,591,084.80	26.9%
Total Property Tax Revenue	692,864.51	2,322,820.00	-1,629,955.49	29.8%
Rent Cafe				
Rental Income	2,300.00	13,800.00	-11,500.00	16.7%
Total Rent Cafe	2,300.00	13,800.00	-11,500.00	16.7%
Total Non-Operating Income	718,417.94	3,030,120.00	-2,311,702.06	23.7%
Operating Income				
Community Park Rental Course Income	200.00			
Advantage Club-Memberships	13,800.00	160,000.00	-146,200.00	8.6%
Cart Fees	0.00	83,500.00	-83,500.00	0.0%
Discounts	-56.00			
Driving Range	199.00	10,000.00	-9,801.00	2.0%
Golf Customer PrePaid	0.00			
Green Fees	2,000.00	155,000.00	-153,000.00	1.3%
Tournament Income	0.00			
Total Course Income	15,943.00	408,500.00	-392,557.00	3.9%
Golf Pro Shop Sales				
Balls-Gloves	265.69	16,000.00	-15,734.31	1.7%
Hard Goods	940.54	22,000.00	-21,059.46	4.3%
Headwear	71.19	12,500.00	-12,428.81	0.6%
Soft Goods	658.19	25,000.00	-24,341.81	2.6%
Total Golf Pro Shop Sales	1,935.61	75,500.00	-73,564.39	2.6%
Program Income				
Baseball Tee Ball	0.00	1,750.00	-1,750.00	0.0%

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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%
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	0.00	3,000.00	-3,000.00	0.0%
Soccer-Tiny Tot	0.00	2,000.00	-2,000.00	0.0%
Softball-Adult	0.00	0.00	0.00	0.0%
Sports Shirts	0.00	4,000.00	-4,000.00	0.0%
Volleyball-Adult	0.00	800.00	-800.00	0.0%
Wrestling	2,860.00	11,000.00	-8,140.00	26.0%
Total Program Income	3,017.50	45,850.00	-42,832.50	6.6%
Rec Sales				
Charge for Services	141.50	1,000.00	-858.50	14.2%
Day Passes	7,336.00	36,200.00	-28,864.00	20.3%
Fitness Classes	120.00	3,800.00	-3,680.00	3.2%
Memberships				
Membership In District				
Adult Memberships	25,497.00	279,000.00	-253,503.00	9.1%
Adult Monthly	8,547.00			
Family In-District	8,752.91			
Family Month	815.25			
Youth-Memberships	1,185.00	105,000.00	-103,815.00	1.1%
Youth Monthly	1,509.00			
Total Membership In District	46,306.16	384,000.00	-337,693.84	12.1%
Memberships Out of District				
Out of District Monthly	1,351.50			
Memberships Out of District - Other	1,124.33	12,000.00	-10,875.67	9.4%
Total Memberships Out of District	2,475.83	12,000.00	-9,524.17	20.6%
Total Memberships	48,781.99	396,000.00	-347,218.01	12.3%
Misc. Program Income	532.50			
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	3,351.62	25,000.00	-21,648.38	13.4%
Sale of Goods	1,464.01	12,000.00	-10,535.99	12.2%
Silver Sneakers & Active Fit	1,725.50	8,500.00	-6,774.50	20.3%
Swim Lessons	952.00	7,000.00	-6,048.00	13.6%

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Universal Tickets	2,857.00	18,000.00	-15,143.00	15.9%
Total Rec Sales	67,262.12	528,100.00	-460,837.88	12.7%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	88,358.23	1,072,950.00	-984,591.77	8.2%
Total Income	806,776.17	4,103,070.00	-3,296,293.83	19.7%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	0.00	8,000.00	-8,000.00	0.0%
Hard Goods	1,010.60	20,000.00	-18,989.40	5.1%
Headwear	0.00	2,000.00	-2,000.00	0.0%
Soft Goods	0.00	24,000.00	-24,000.00	0.0%
Total Pro Shop Cost of Goods Sold	1,010.60	54,000.00	-52,989.40	1.9%
Rec Center Cost of goods sold	1,181.87	5,000.00	-3,818.13	23.6%
Total Cost of Goods Sold	2,192.47	59,000.00	-56,807.53	3.7%
Total COGS	2,192.47	59,000.00	-56,807.53	3.7%
Gross Profit	804,583.70	4,044,070.00	-3,239,486.30	19.9%
Expense				
Automobile Expense	120.51	600.00	-479.49	20.1%
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
General and Administrative				
Accounting	3,500.00	42,000.00	-38,500.00	8.3%
Advertising and Promotion	624.91	25,000.00	-24,375.09	2.5%
Bankcard Fees	1,717.66	16,000.00	-14,282.34	10.7%
Computer and Internet Expenses				
Website	264.00			
Computer and Internet Expenses - O...	4,258.88	20,200.00	-15,941.12	21.1%
Total Computer and Internet Expenses	4,522.88	20,200.00	-15,677.12	22.4%
Contingency	0.00	60,000.00	-60,000.00	0.0%
Director Compensation	300.00	4,000.00	-3,700.00	7.5%
District Oversight Management				
Out of Scope	0.00	3,000.00	-3,000.00	0.0%
District Oversight Management - Other	7,334.00	88,008.00	-80,674.00	8.3%
Total District Oversight Management	7,334.00	91,008.00	-83,674.00	8.1%
Elections	2,121.64	20,000.00	-17,878.36	10.6%
Employee Background Verif	15.00	500.00	-485.00	3.0%
Grant Preparation	637.00	3,000.00	-2,363.00	21.2%
Insurance Expense				
Property & Liability	11,678.00	50,000.00	-38,322.00	23.4%
Workers Comp	0.00	18,600.00	-18,600.00	0.0%

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Total Insurance Expense	11,678.00	68,600.00	-56,922.00	17.0%
Misc. Expense	49.18			
Office Equipment	418.26	500.00	-81.74	83.7%
Office Supplies	1,578.97	7,000.00	-5,421.03	22.6%
Payroll Services	700.00	8,500.00	-7,800.00	8.2%
Postage & Freight	190.28	2,920.00	-2,729.72	6.5%
Printing	1,132.89	2,750.00	-1,617.11	41.2%
Professional Fees				
Audit-Statutory	0.00	10,500.00	-10,500.00	0.0%
Legal	0.00	20,000.00	-20,000.00	0.0%
Total Professional Fees	0.00	30,500.00	-30,500.00	0.0%
Security System	167.67	950.00	-782.33	17.6%
Telephone Expense	1,070.03	24,000.00	-22,929.97	4.5%
Training/Dues/Subscriptions	948.00	8,000.00	-7,052.00	11.9%
Total General and Administrative	38,706.37	435,428.00	-396,721.63	8.9%
Non-Operating Expense				
TABOR	0.00	75,000.00	-75,000.00	0.0%
Treasurer's Fees	13,328.54	44,500.00	-31,171.46	30.0%
Total Non-Operating Expense	13,328.54	119,500.00	-106,171.46	11.2%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	0.00	48,000.00	-48,000.00	0.0%
Equipment Repairs	238.04	18,000.00	-17,761.96	1.3%
Flowers	0.00	1,200.00	-1,200.00	0.0%
Gas/Oil	0.00	20,000.00	-20,000.00	0.0%
Irrigation Repairs	7,266.38	50,000.00	-42,733.62	14.5%
Maintenance Supplies/Equipment	2,010.07	35,000.00	-32,989.93	5.7%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	0.00	4,000.00	-4,000.00	0.0%
Total Course Maintenance Expense	9,514.49	177,200.00	-167,685.51	5.4%
Landscape Maintenance	0.00	57,000.00	-57,000.00	0.0%
Parks Operating Expenses				
Ball Field	0.00	40,000.00	-40,000.00	0.0%
Cleaning Facilities	432.00			
Skate and Dog Parks	0.00	2,500.00	-2,500.00	0.0%
Total Parks Operating Expenses	432.00	42,500.00	-42,068.00	1.0%
Pro-Shop Expenses				
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
Supplies	651.40	6,000.00	-5,348.60	10.9%
Tournament Expense	32.05	5,000.00	-4,967.95	0.6%
Total Pro-Shop Expenses	683.45	13,000.00	-12,316.55	5.3%
Program Expenditures				

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Baseball-Softball	0.00	2,000.00	-2,000.00	0.0%
Basketball	645.35	2,000.00	-1,354.65	32.3%
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%
New Program Expense	54.93	1,500.00	-1,445.07	3.7%
Program Events	0.00	500.00	-500.00	0.0%
Soccer	0.00	1,000.00	-1,000.00	0.0%
Soccer-Tiny tots	0.00	1,000.00	-1,000.00	0.0%
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	0.00	100.00	-100.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	290.97			
Total Program Expenditures	991.25	28,350.00	-27,358.75	3.5%
Rec Center Operating Expenses				
Janitorial	7,560.00	50,000.00	-42,440.00	15.1%
Pool Expense	981.16	20,000.00	-19,018.84	4.9%
Program Expenditures-Rec				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	471.60	1,500.00	-1,028.40	31.4%
Total Program Expenditures-Rec	471.60	3,000.00	-2,528.40	15.7%
Repairs & Maintenance General	0.00	30,000.00	-30,000.00	0.0%
Supplies	1,685.29	15,000.00	-13,314.71	11.2%
Total Rec Center Operating Expenses	10,698.05	118,000.00	-107,301.95	9.1%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	607.92	2,000.00	-1,392.08	30.4%
Utilities				
Electrical	7,735.35	69,350.00	-61,614.65	11.2%
Electrical 2	3,182.11	34,000.00	-30,817.89	9.4%
Natural Gas	2,861.12	25,000.00	-22,138.88	11.4%
Sewer	1,551.96	9,610.00	-8,058.04	16.1%
Trash	543.52	4,650.00	-4,106.48	11.7%
Water	687.98	41,100.00	-40,412.02	1.7%
Total Utilities	16,562.04	183,710.00	-167,147.96	9.0%
Total Operating Expense	39,489.20	636,760.00	-597,270.80	6.2%
Payroll Expenses	155,598.73	1,065,314.00	-909,715.27	14.6%
Repairs and Maintenance				
Building Repair & Maintenance	8,294.36	55,000.00	-46,705.64	15.1%
Equipment Repairs & Maintenance	0.00	45,500.00	-45,500.00	0.0%
Repairs and Maintenance - Other	15.75			

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Total Repairs and Maintenance	8,310.11	100,500.00	-92,189.89	8.3%
Total Expense	255,553.46	2,359,602.00	-2,104,048.54	10.8%
Net Ordinary Income	549,030.24	1,684,468.00	-1,135,437.76	32.6%
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				
Cart Paths	0.00	40,000.00	-40,000.00	0.0%
Daisy Ditch	787.00	65,000.00	-64,213.00	1.2%
Golf Equipment				
Golf Maint Equip	0.00	45,000.00	-45,000.00	0.0%
Total Golf Equipment	0.00	45,000.00	-45,000.00	0.0%
Irrigation Pond	7,797.50	985,000.00	-977,202.50	0.8%
Total Golf Course	8,584.50	1,135,000.00	-1,126,415.50	0.8%
Rec Center Capital Improvements				
HVAC	30,000.00			
Irrigation with Pond	0.00	150,000.00	-150,000.00	0.0%
Rec Building Improvements	0.00	200,000.00	-200,000.00	0.0%
Total Rec Center Capital Improvements	30,000.00	350,000.00	-320,000.00	8.6%
Total Capital Outlay	38,584.50	1,510,000.00	-1,471,415.50	2.6%
Transfers Out	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Expense	38,584.50	3,341,924.00	-3,303,339.50	1.2%
Net Other Income	-38,584.50	-1,510,000.00	1,471,415.50	2.6%
Net Income	<u>510,445.74</u>	<u>174,468.00</u>	<u>335,977.74</u>	<u>292.6%</u>