

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
 January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	3,042.54			
<b>Non-Operating Income</b>				
Conservation Trust Fund Contributions	0.00	22,000.00	-22,000.00	0.0%
Community Park Classic Contributions - Other	0.00	9,800.00	-9,800.00	0.0%
Contributions - Other	16.08	5,000.00	-4,983.92	0.3%
<b>Total Contributions</b>	16.08	14,800.00	-14,783.92	0.1%
Gas Royalties	4,154.77	0.00	4,154.77	100.0%
Grants	0.00	50,000.00	-50,000.00	0.0%
Interest Income	630.39	37,500.00	-36,869.61	1.7%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
<b>Property Tax Revenue</b>				
Delinquent Taxes	231,370.97			
Interest on Delinquent Taxes	20,060.87			
Specific Ownership Tax	23,772.95	128,000.00	-104,227.05	18.6%
Property Tax Revenue - Other	368,540.34	1,782,915.00	-1,414,374.66	20.7%
<b>Total Property Tax Revenue</b>	643,745.13	1,910,915.00	-1,267,169.87	33.7%
<b>Rent Cafe</b>				
Rental Income	1,200.00			
Rent Cafe - Other	0.00	14,400.00	-14,400.00	0.0%
<b>Total Rent Cafe</b>	1,200.00	14,400.00	-13,200.00	8.3%
<b>Total Non-Operating Income</b>	649,746.37	2,051,115.00	-1,401,368.63	31.7%
<b>Operating Income</b>				
<b>Course Income</b>				
Advantage Club-Memberships	36,985.00	155,000.00	-118,015.00	23.9%
Cart Fees	0.00	110,000.00	-110,000.00	0.0%
Discounts	-145.31	-10,000.00	9,854.69	1.5%
Driving Range	90.00	12,000.00	-11,910.00	0.8%
Gift card	391.00			
Golf Customer PrePaid	0.00			
Green Fees	2,824.00	160,000.00	-157,176.00	1.8%
Tournament Income	0.00	5,000.00	-5,000.00	0.0%
Course Income - Other	21.84			
<b>Total Course Income</b>	40,166.53	432,000.00	-391,833.47	9.3%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	229.01	20,000.00	-19,770.99	1.1%
Hard Goods	1,829.31	23,000.00	-21,170.69	8.0%
Headwear	43.58	10,000.00	-9,956.42	0.4%
Soft Goods	797.93	25,000.00	-24,202.07	3.2%
<b>Total Golf Pro Shop Sales</b>	2,899.83	78,000.00	-75,100.17	3.7%
<b>Program Income</b>				
Baseball				

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Tee Ball	0.00	1,750.00	-1,750.00	0.0%
Baseball - Other	0.00	2,500.00	-2,500.00	0.0%
<b>Total Baseball</b>	<b>0.00</b>	<b>4,250.00</b>	<b>-4,250.00</b>	<b>0.0%</b>
Basketball	1,505.00	4,000.00	-2,495.00	37.6%
Basketball-Tiny Tot	350.00	1,000.00	-650.00	35.0%
Craft Fair	0.00	15,000.00	-15,000.00	0.0%
Flag Football	0.00	2,500.00	-2,500.00	0.0%
Flag Football Tiny Tots	0.00	1,000.00	-1,000.00	0.0%
Movies under the Stars	0.00	2,000.00	-2,000.00	0.0%
New P&R Programs	325.00	10,000.00	-9,675.00	3.3%
Scholarship Discount	0.00	-2,500.00	2,500.00	0.0%
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	2,500.00	-2,500.00	0.0%
Sports Shirts	0.00	4,000.00	-4,000.00	0.0%
Volleyball-Adult	175.00	1,250.00	-1,075.00	14.0%
Wrestling	0.00	11,000.00	-11,000.00	0.0%
<b>Total Program Income</b>	<b>2,355.00</b>	<b>61,000.00</b>	<b>-58,645.00</b>	<b>3.9%</b>
<b>Rec Sales</b>				
Charge for Services	12.00	350.00	-338.00	3.4%
Day Passes	3,638.00	25,000.00	-21,362.00	14.6%
Fitness Classes	392.00	1,500.00	-1,108.00	26.1%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	4,674.00	88,638.00	-83,964.00	5.3%
Adult Monthly	7,675.00			
Family In-District	2,073.50	16,617.00	-14,543.50	12.5%
Family Month	1,318.00			
Youth-Memberships	0.00	18,018.00	-18,018.00	0.0%
Youth Monthly	1,616.00			
Membership In District - Other	0.00	0.00	0.00	0.0%
<b>Total Membership In District</b>	<b>17,356.50</b>	<b>123,273.00</b>	<b>-105,916.50</b>	<b>14.1%</b>
<b>Memberships Out of District</b>				
Out of District Monthly	1,911.00	15,555.00	-13,644.00	12.3%
Memberships Out of District - Other	611.50			
<b>Total Memberships Out of District</b>	<b>2,522.50</b>	<b>15,555.00</b>	<b>-13,032.50</b>	<b>16.2%</b>
<b>Total Memberships</b>	<b>19,879.00</b>	<b>138,828.00</b>	<b>-118,949.00</b>	<b>14.3%</b>
Misc. Program Income	31.70			
Punch Pass	0.00	1,000.00	-1,000.00	0.0%
Rentals-Room & Equip	1,450.00	47,000.00	-45,550.00	3.1%
Sale of Goods	923.68	13,500.00	-12,576.32	6.8%
Silver Sneakers & Active Fit	764.00	9,000.00	-8,236.00	8.5%

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Swim Lessons	1,250.00	10,000.00	-8,750.00	12.5%
Universal Tickets	1,502.50	12,000.00	-10,497.50	12.5%
<b>Total Rec Sales</b>	<b>29,842.88</b>	<b>258,178.00</b>	<b>-228,335.12</b>	<b>11.6%</b>
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
<b>Total Operating Income</b>	<b>75,264.24</b>	<b>844,178.00</b>	<b>-768,913.76</b>	<b>8.9%</b>
<b>Total Income</b>	<b>728,053.15</b>	<b>2,895,293.00</b>	<b>-2,167,239.85</b>	<b>25.1%</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	-208.13	10,000.00	-10,208.13	-2.1%
Hard Goods	723.27	19,000.00	-18,276.73	3.8%
Headwear	7.58	5,000.00	-4,992.42	0.2%
Soft Goods	-4,060.84	20,000.00	-24,060.84	-20.3%
<b>Total Pro Shop Cost of Goods Sold</b>	<b>-3,538.12</b>	<b>54,000.00</b>	<b>-57,538.12</b>	<b>-6.6%</b>
<b>Cost of Goods Sold - Other</b>	<b>0.00</b>	<b>6,000.00</b>	<b>-6,000.00</b>	<b>0.0%</b>
<b>Total Cost of Goods Sold</b>	<b>-3,538.12</b>	<b>60,000.00</b>	<b>-63,538.12</b>	<b>-5.9%</b>
<b>Total COGS</b>	<b>-3,538.12</b>	<b>60,000.00</b>	<b>-63,538.12</b>	<b>-5.9%</b>
<b>Gross Profit</b>	<b>731,591.27</b>	<b>2,835,293.00</b>	<b>-2,103,701.73</b>	<b>25.8%</b>
<b>Expense</b>				
<b>General and Administrative</b>				
Accounting	4,583.33	55,000.00	-50,416.67	8.3%
Advantage Club Promotion	0.00	0.00	0.00	0.0%
Advertising and Promotion	230.00	10,500.00	-10,270.00	2.2%
Bankcard Fees	950.11	15,500.00	-14,549.89	6.1%
<b>Computer and Internet Expenses</b>				
Website	0.00	1,000.00	-1,000.00	0.0%
Computer and Internet Expenses - O...	13,117.93	27,750.00	-14,632.07	47.3%
<b>Total Computer and Internet Expenses</b>	<b>13,117.93</b>	<b>28,750.00</b>	<b>-15,632.07</b>	<b>45.6%</b>
<b>Contingency</b>	<b>0.00</b>	<b>35,000.00</b>	<b>-35,000.00</b>	<b>0.0%</b>
<b>Director Compensation</b>	<b>400.00</b>	<b>2,400.00</b>	<b>-2,000.00</b>	<b>16.7%</b>
<b>District Oversight Management</b>				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	7,916.67	95,000.00	-87,083.33	8.3%
<b>Total District Oversight Management</b>	<b>7,916.67</b>	<b>95,000.00</b>	<b>-87,083.33</b>	<b>8.3%</b>
<b>Employee Background Verif</b>	<b>10.00</b>	<b>350.00</b>	<b>-340.00</b>	<b>2.9%</b>
<b>Grant Preparation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Insurance Expense</b>				
Property & Liability	3,516.33	45,000.00	-41,483.67	7.8%
Workers Comp	1,616.00	24,000.00	-22,384.00	6.7%
Insurance Expense - Other	10,545.00			

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<b>Total Insurance Expense</b>	15,677.33	69,000.00	-53,322.67	22.7%
<b>Misc. Expense</b>	0.00	600.00	-600.00	0.0%
<b>Office Equipment</b>	273.98	1,900.00	-1,626.02	14.4%
<b>Office Supplies</b>	672.45	5,800.00	-5,127.55	11.6%
<b>Payroll Services</b>	675.00	8,100.00	-7,425.00	8.3%
<b>Postage &amp; Freight</b>	246.23	2,500.00	-2,253.77	9.8%
<b>Printing</b>	1,151.38	1,250.00	-98.62	92.1%
<b>Professional Fees</b>				
<b>Audit-Statutory</b>	0.00	9,500.00	-9,500.00	0.0%
<b>Legal</b>	0.00	20,000.00	-20,000.00	0.0%
<b>Total Professional Fees</b>	0.00	29,500.00	-29,500.00	0.0%
<b>Security System</b>	167.67	875.00	-707.33	19.2%
<b>Training/Dues/Subscriptions</b>	1,160.00	5,700.00	-4,540.00	20.4%
<b>Total General and Administrative</b>	47,232.08	367,725.00	-320,492.92	12.8%
<b>Non-Operating Expense</b>				
<b>TABOR</b>	0.00	0.00	0.00	0.0%
<b>Treasurer's Fees</b>	12,399.42	40,000.00	-27,600.58	31.0%
<b>Total Non-Operating Expense</b>	12,399.42	40,000.00	-27,600.58	31.0%
<b>Operating Expense</b>				
<b>Automobile Expense</b>	112.52	1,150.00	-1,037.48	9.8%
<b>Community Park Golf Classic</b>	0.00	1,250.00	-1,250.00	0.0%
<b>Course Maintenance Expense</b>				
<b>Chemicals &amp; Fertilizer</b>	0.00	38,000.00	-38,000.00	0.0%
<b>Equipment Repairs</b>	1,472.19	8,000.00	-6,527.81	18.4%
<b>Flowers</b>	0.00	1,100.00	-1,100.00	0.0%
<b>Gas/Oil</b>	0.00	20,000.00	-20,000.00	0.0%
<b>Irrigation Repairs</b>	0.00	20,000.00	-20,000.00	0.0%
<b>Maintenance Supplies/Equipment</b>	1,419.21	25,000.00	-23,580.79	5.7%
<b>Maintenance Uniforms</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Sand/Soil/Seed</b>	0.00	12,000.00	-12,000.00	0.0%
<b>Course Maintenance Expense - Other</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total Course Maintenance Expense</b>	2,891.40	130,100.00	-127,208.60	2.2%
<b>Landscape Maintenance</b>	654.35	38,000.00	-37,345.65	1.7%
<b>Parks Operating Expenses</b>				
<b>Ball Field</b>	52.99	20,500.00	-20,447.01	0.3%
<b>Cleaning Facilities</b>	189.00			
<b>Parks Operating Expenses - Other</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total Parks Operating Expenses</b>	241.99	25,500.00	-25,258.01	0.9%
<b>Pro-Shop Expenses</b>				
<b>Supplies</b>	984.00	9,000.00	-8,016.00	10.9%
<b>Tournament Expense</b>	0.00	3,500.00	-3,500.00	0.0%
<b>Total Pro-Shop Expenses</b>	984.00	12,500.00	-11,516.00	7.9%

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<b>Program Expenditures</b>				
Baseball-Softball	0.00	1,800.00	-1,800.00	0.0%
Basketball	0.00	1,500.00	-1,500.00	0.0%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%
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	0.00	500.00	-500.00	0.0%
Movies under the Stars	0.00	2,000.00	-2,000.00	0.0%
New Program Expense	747.15	3,000.00	-2,252.85	24.9%
Soccer	0.00	1,000.00	-1,000.00	0.0%
Soccer-Tiny tots	0.00	500.00	-500.00	0.0%
Sports Shirts	0.00	2,500.00	-2,500.00	0.0%
Tee Ball	0.00	500.00	-500.00	0.0%
Volleyball	0.00	250.00	-250.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
<b>Total Program Expenditures</b>	747.15	28,050.00	-27,302.85	2.7%
<b>Rec Center Operating Expenses</b>				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	2,786.17	10,000.00	-7,213.83	27.9%
Program Expenditures-Rec	12.95	3,500.00	-3,487.05	0.4%
Repairs & Maintenance General	209.38	8,000.00	-7,790.62	2.6%
Supplies	1,537.87	12,000.00	-10,462.13	12.8%
<b>Total Rec Center Operating Expenses</b>	4,546.37	81,500.00	-76,953.63	5.6%
<b>RRR-Run-Ride-Raft</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Television-Music</b>	706.99	2,300.00	-1,593.01	30.7%
<b>Utilities</b>				
Electrical	8,564.38	59,500.00	-50,935.62	14.4%
Electrical 2	2,904.38	42,375.00	-39,470.62	6.9%
Natural Gas	3,525.85	15,000.00	-11,474.15	23.5%
Sewer	1,579.70	10,075.00	-8,495.30	15.7%
Trash	457.73	4,750.00	-4,292.27	9.6%
Water	609.23	40,000.00	-39,390.77	1.5%
Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total Utilities</b>	17,641.27	171,700.00	-154,058.73	10.3%
<b>Total Operating Expense</b>	28,526.04	507,050.00	-478,523.96	5.6%
<b>Payroll Expenses</b>				
Employee Insurance	18,244.16	119,400.00	-101,155.84	15.3%
Payroll Taxes	9,054.59	70,742.00	-61,687.41	12.8%
Retirement Account	1,668.11	11,950.00	-10,281.89	14.0%
Wages	89,965.97	935,281.00	-845,315.03	9.6%
<b>Total Payroll Expenses</b>	118,932.83	1,137,373.00	-1,018,440.17	10.5%

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<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	5,968.12	90,000.00	-84,031.88	6.6%
Equipment Repairs & Maintenance	0.00	22,000.00	-22,000.00	0.0%
Repairs and Maintenance - Other	1,110.70	0.00	1,110.70	100.0%
<b>Total Repairs and Maintenance</b>	7,078.82	112,000.00	-104,921.18	6.3%
<b>Total Expense</b>	214,169.19	2,164,148.00	-1,949,978.81	9.9%
<b>Net Ordinary Income</b>	517,422.08	671,145.00	-153,722.92	77.1%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfer In	0.00	1,645,449.00	-1,645,449.00	0.0%
<b>Total Other Income</b>	0.00	1,645,449.00	-1,645,449.00	0.0%
<b>Other Expense</b>				
<b>Capital Outlay</b>				
<b>Community Park</b>				
CP Playground-Furnishings	0.00	0.00	0.00	0.0%
<b>Total Community Park</b>	0.00	0.00	0.00	0.0%
<b>Golf Course</b>				
Daisy Ditch	0.00	10,000.00	-10,000.00	0.0%
<b>Golf Equipment</b>				
Golf Maint Equip	0.00	0.00	0.00	0.0%
<b>Total Golf Equipment</b>	0.00	0.00	0.00	0.0%
Irrigation Back 9	129,178.00			
Irrigation System	0.00	1,000,000.00	-1,000,000.00	0.0%
<b>Total Golf Course</b>	129,178.00	1,010,000.00	-880,822.00	12.8%
<b>Rec Center Capital Improvements</b>				
Pool Projects	0.00	20,000.00	-20,000.00	0.0%
Rec Building Improvements	0.00	125,000.00	-125,000.00	0.0%
<b>Total Rec Center Capital Improvements</b>	0.00	145,000.00	-145,000.00	0.0%
<b>Total Capital Outlay</b>	129,178.00	1,155,000.00	-1,025,822.00	11.2%
<b>Transfers Out</b>	0.00	1,645,449.00	-1,645,449.00	0.0%
<b>Total Other Expense</b>	129,178.00	2,800,449.00	-2,671,271.00	4.6%
<b>Net Other Income</b>	-129,178.00	-1,155,000.00	1,025,822.00	11.2%
<b>Net Income</b>	<b>388,244.08</b>	<b>-483,855.00</b>	<b>872,099.08</b>	<b>-80.2%</b>