

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

	Jan - Mar 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Non-Operating Income			
Conservation Trust Fund	0.00	22,000.00	-22,000.00
Contributions			
Community Park Classic	0.00	10,000.00	-10,000.00
Contributions - Other	13.63	1,000.00	-986.37
Total Contributions	13.63	11,000.00	-10,986.37
Gas Royalties	16,716.34	80,000.00	-63,283.66
Grants	0.00	475,000.00	-475,000.00
Interest Income	17,785.49	104,000.00	-86,214.51
KSUN Lease	0.00	1,500.00	-1,500.00
Property Tax Revenue			
Abatement	0.00	0.00	0.00
Delinquent Taxes	114,699.32		
Interest on Delinquent Taxes	5,077.95		
Specific Ownership Tax	35,848.69	145,000.00	-109,151.31
Property Tax Revenue - Other	944,007.90	2,177,820.00	-1,233,812.10
Total Property Tax Revenue	1,099,633.86	2,322,820.00	-1,223,186.14
Rent Cafe			
Rental Income	3,450.00	13,800.00	-10,350.00
Total Rent Cafe	3,450.00	13,800.00	-10,350.00
Total Non-Operating Income	1,137,599.32	3,030,120.00	-1,892,520.68
Operating Income			
Community Park Rental	200.00		
Course Income			
Advantage Club-Memberships	114,695.00	160,000.00	-45,305.00
Cart Fees	9,780.00	83,500.00	-73,720.00
Discounts	-1,241.94		
Driving Range	1,900.00	10,000.00	-8,100.00
Golf Customer PrePaid	0.00		
Green Fees	21,305.00	155,000.00	-133,695.00
Tournament Income	0.00		
Total Course Income	146,438.06	408,500.00	-262,061.94
Golf Pro Shop Sales			
Balls-Gloves	1,483.61	16,000.00	-14,516.39
Hard Goods	3,529.69	22,000.00	-18,470.31
Headwear	666.68	12,500.00	-11,833.32
Soft Goods	2,795.30	25,000.00	-22,204.70
Total Golf Pro Shop Sales	8,475.28	75,500.00	-67,024.72
Program Income			
Baseball			
Tee Ball	0.00	1,750.00	-1,750.00

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Baseball - Other	0.00	1,800.00	-1,800.00
Total Baseball	0.00	3,550.00	-3,550.00
Basketball	980.00	2,000.00	-1,020.00
Basketball-Tiny Tot	0.00	1,000.00	-1,000.00
Craft Fair	0.00	15,000.00	-15,000.00
Flag Football	0.00	2,000.00	-2,000.00
Flag Football Tiny Tots	0.00	1,000.00	-1,000.00
New P&R Programs	-15.99	3,500.00	-3,515.99
Scholarship Discount	-822.50	-3,000.00	2,177.50
Soccer	35.00	3,000.00	-2,965.00
Soccer-Tiny Tot	0.00	2,000.00	-2,000.00
Softball-Adult	0.00	0.00	0.00
Sports Shirts	150.12	4,000.00	-3,849.88
Volleyball-Adult	0.00	800.00	-800.00
Wrestling	3,550.00	11,000.00	-7,450.00
Total Program Income	3,876.63	45,850.00	-41,973.37
Rec Sales			
Charge for Services	160.50	1,000.00	-839.50
Day Passes	9,048.00	36,200.00	-27,152.00
Fitness Classes	180.00	3,800.00	-3,620.00
Memberships			
Membership In District			
Adult Memberships	26,981.00	279,000.00	-252,019.00
Adult Monthly	10,963.00		
Family In-District	10,705.66		
Family Month	1,092.25		
Youth-Memberships	1,534.00	105,000.00	-103,466.00
Youth Monthly	1,829.00		
Total Membership In District	53,104.91	384,000.00	-330,895.09
Memberships Out of District			
Out of District Monthly	1,579.50		
Memberships Out of District - Other	1,192.58	12,000.00	-10,807.42
Total Memberships Out of District	2,772.08	12,000.00	-9,227.92
Total Memberships	55,876.99	396,000.00	-340,123.01
Misc. Program Income	519.38		
Octoberfest donations	0.00	2,500.00	-2,500.00
Punch Pass	0.00	18,100.00	-18,100.00
Rentals-Room & Equip	3,756.12	25,000.00	-21,243.88
Sale of Goods	1,981.21	12,000.00	-10,018.79
Silver Sneakers & Active Fit	2,873.00	8,500.00	-5,627.00
Swim Lessons	1,172.00	7,000.00	-5,828.00

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Universal Tickets	3,707.62	18,000.00	-14,292.38
Total Rec Sales	79,274.82	528,100.00	-448,825.18
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00
Total Operating Income	238,264.79	1,072,950.00	-834,685.21
Total Income	1,375,864.11	4,103,070.00	-2,727,205.89
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	352.06	8,000.00	-7,647.94
Hard Goods	976.10	20,000.00	-19,023.90
Headwear	-28.52	2,000.00	-2,028.52
Soft Goods	2,947.28	24,000.00	-21,052.72
Total Pro Shop Cost of Goods Sold	4,246.92	54,000.00	-49,753.08
Rec Center Cost of goods sold	1,181.87	5,000.00	-3,818.13
Total Cost of Goods Sold	5,428.79	59,000.00	-53,571.21
Total COGS	5,428.79	59,000.00	-53,571.21
Gross Profit	1,370,435.32	4,044,070.00	-2,673,634.68
Expense			
Automobile Expense	199.18	600.00	-400.82
Community Park Golf Classic	0.00	1,500.00	-1,500.00
General and Administrative			
Accounting	7,000.00	42,000.00	-35,000.00
Advertising and Promotion	624.91	25,000.00	-24,375.09
Bankcard Fees	2,636.86	16,000.00	-13,363.14
Computer and Internet Expenses			
Website	264.00		
Computer and Internet Expenses - O...	7,407.91	20,200.00	-12,792.09
Total Computer and Internet Expenses	7,671.91	20,200.00	-12,528.09
Contingency	0.00	60,000.00	-60,000.00
Director Compensation	500.00	4,000.00	-3,500.00
District Oversight Management			
Out of Scope	0.00	3,000.00	-3,000.00
District Oversight Management - Other	14,668.00	88,008.00	-73,340.00
Total District Oversight Management	14,668.00	91,008.00	-76,340.00
Elections	4,321.39	20,000.00	-15,678.61
Employee Background Verif	30.00	500.00	-470.00
Grant Preparation	2,538.35	3,000.00	-461.65
Insurance Expense			
Property & Liability	11,678.00	50,000.00	-38,322.00
Workers Comp	3,602.80	18,600.00	-14,997.20

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Total Insurance Expense	15,280.80	68,600.00	-53,319.20
Misc. Expense			
Sales Tax Paid on Purchases	-0.05		
Misc. Expense - Other	49.18		
Total Misc. Expense	49.13		
Office Equipment	418.26	500.00	-81.74
Office Supplies	1,939.06	7,000.00	-5,060.94
Payroll Services	1,400.00	8,500.00	-7,100.00
Postage & Freight	402.63	2,920.00	-2,517.37
Printing	1,132.89	2,750.00	-1,617.11
Professional Fees			
Audit-Statutory	0.00	10,500.00	-10,500.00
Legal	0.00	20,000.00	-20,000.00
Total Professional Fees	0.00	30,500.00	-30,500.00
Security System	167.67	950.00	-782.33
Telephone Expense	1,070.03	24,000.00	-22,929.97
Training/Dues/Subscriptions	1,470.15	8,000.00	-6,529.85
Total General and Administrative	63,322.04	435,428.00	-372,105.96
Non-Operating Expense			
TABOR	0.00	75,000.00	-75,000.00
Treasurer's Fees	21,275.71	44,500.00	-23,224.29
Total Non-Operating Expense	21,275.71	119,500.00	-98,224.29
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	0.00	48,000.00	-48,000.00
Equipment Repairs	773.17	18,000.00	-17,226.83
Flowers	51.89	1,200.00	-1,148.11
Gas/Oil	2,803.16	20,000.00	-17,196.84
Irrigation Repairs	7,519.17	50,000.00	-42,480.83
Maintenance Supplies/Equipment	3,487.59	35,000.00	-31,512.41
Maintenance Uniforms	0.00	1,000.00	-1,000.00
Sand/Soil/Seed	0.00	4,000.00	-4,000.00
Total Course Maintenance Expense	14,634.98	177,200.00	-162,565.02
Landscape Maintenance	79.99	57,000.00	-56,920.01
Parks Operating Expenses			
Ball Field	0.00	40,000.00	-40,000.00
Cleaning Facilities	536.00		
Skate and Dog Parks	0.00	2,500.00	-2,500.00
Total Parks Operating Expenses	536.00	42,500.00	-41,964.00
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00
Supplies	1,436.88	6,000.00	-4,563.12

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Tournament Expense	32.05	5,000.00	-4,967.95
Total Pro-Shop Expenses	1,468.93	13,000.00	-11,531.07
Program Expenditures			
Baseball-Softball	0.00	2,000.00	-2,000.00
Basketball	687.23	2,000.00	-1,312.77
Basketball-Tiny Tots	0.00	1,000.00	-1,000.00
Craft Fair	0.00	5,000.00	-5,000.00
Flag Football-Tiny Tots exp	0.00	1,000.00	-1,000.00
Flag Football exp	0.00	1,000.00	-1,000.00
New Program Expense	54.93	1,500.00	-1,445.07
Program Events	0.00	500.00	-500.00
Soccer	0.00	1,000.00	-1,000.00
Soccer-Tiny tots	0.00	1,000.00	-1,000.00
Sports Shirts	0.00	2,750.00	-2,750.00
Tee Ball	0.00	1,500.00	-1,500.00
Volleyball	0.00	100.00	-100.00
Wrestling	0.00	8,000.00	-8,000.00
Program Expenditures - Other	328.89		
Total Program Expenditures	1,071.05	28,350.00	-27,278.95
Rec Center Operating Expenses			
Janitorial	11,340.00	50,000.00	-38,660.00
Pool Expense	1,095.26	20,000.00	-18,904.74
Program Expenditures-Rec			
Octoberfest	0.00	1,500.00	-1,500.00
Program Expenditures-Rec - Other	640.88	1,500.00	-859.12
Total Program Expenditures-Rec	640.88	3,000.00	-2,359.12
Repairs & Maintenance General	0.00	30,000.00	-30,000.00
Supplies	4,301.40	15,000.00	-10,698.60
Total Rec Center Operating Expenses	17,377.54	118,000.00	-100,622.46
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00
Television-Music	769.90	2,000.00	-1,230.10
Utilities			
Electrical	11,437.63	69,350.00	-57,912.37
Electrical 2	4,766.42	34,000.00	-29,233.58
Natural Gas	4,985.44	25,000.00	-20,014.56
Sewer	2,327.94	9,610.00	-7,282.06
Trash	1,081.16	4,650.00	-3,568.84
Water	992.36	41,100.00	-40,107.64
Total Utilities	25,590.95	183,710.00	-158,119.05
Total Operating Expense	61,529.34	636,760.00	-575,230.66
Payroll Expenses	224,224.28	1,065,314.00	-841,089.72
Repairs and Maintenance			

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Building Repair & Maintenance	12,520.43	55,000.00	-42,479.57
Equipment Repairs & Maintenance	193.84	45,500.00	-45,306.16
Repairs and Maintenance - Other	745.23		
Total Repairs and Maintenance	13,459.50	100,500.00	-87,040.50
Total Expense	384,010.05	2,359,602.00	-1,975,591.95
Net Ordinary Income	986,425.27	1,684,468.00	-698,042.73
Other Income/Expense			
Other Income			
Transfer In	0.00	1,831,924.00	-1,831,924.00
Total Other Income	0.00	1,831,924.00	-1,831,924.00
Other Expense			
Capital Outlay			
Community Park			
CP Playground-Furnishings	0.00	25,000.00	-25,000.00
Total Community Park	0.00	25,000.00	-25,000.00
Golf Course			
Cart Paths	0.00	40,000.00	-40,000.00
Daisy Ditch	1,102.00	65,000.00	-63,898.00
Golf Equipment			
Golf Maint Equip	0.00	45,000.00	-45,000.00
Total Golf Equipment	0.00	45,000.00	-45,000.00
Irrigation Pond	10,477.50	985,000.00	-974,522.50
Total Golf Course	11,579.50	1,135,000.00	-1,123,420.50
Rec Center Capital Improvements			
HVAC	30,000.00		
Irrigation with Pond	275.00	150,000.00	-149,725.00
Rec Building Improvements	0.00	200,000.00	-200,000.00
Total Rec Center Capital Improvements	30,275.00	350,000.00	-319,725.00
Total Capital Outlay	41,854.50	1,510,000.00	-1,468,145.50
Transfers Out	0.00	1,831,924.00	-1,831,924.00
Total Other Expense	41,854.50	3,341,924.00	-3,300,069.50
Net Other Income	-41,854.50	-1,510,000.00	1,468,145.50
Net Income	944,570.77	174,468.00	770,102.77