

Parachute Battlement Mesa Park & Rec District
Stmt of Activities Budget vs. Actual

Accrual Basis

January through April 2020

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Non-Operating Income				
Conservation Trust Fund	4,875.05	22,000.00	-17,124.95	22.2%
Contributions				
Community Park Classic	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	20,769.35	80,000.00	-59,230.65	26.0%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	22,071.41	104,000.00	-81,928.59	21.2%
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	114,699.32			
Interest on Delinquent Taxes	5,077.95			
Specific Ownership Tax	35,848.69	145,000.00	-109,151.31	24.7%
Property Tax Revenue - Other	944,007.90	2,177,820.00	-1,233,812.10	43.3%
Total Property Tax Revenue	1,099,633.86	2,322,820.00	-1,223,186.14	47.3%
Rent Cafe				
Rental Income	4,600.00	13,800.00	-9,200.00	33.3%
Total Rent Cafe	4,600.00	13,800.00	-9,200.00	33.3%
Total Non-Operating Income	1,151,963.30	3,030,120.00	-1,878,156.70	38.0%
Operating Income				
Community Park Rental	200.00			
Course Income				
Advantage Club-Memberships	127,855.00	160,000.00	-32,145.00	79.9%
Cart Fees	15,231.00	83,500.00	-68,269.00	18.2%
Discounts	-1,241.94			
Driving Range	2,606.00	10,000.00	-7,394.00	26.1%
Golf Customer PrePaid	0.00			
Green Fees	31,322.00	155,000.00	-123,678.00	20.2%
Tournament Income	0.00			
Total Course Income	175,772.06	408,500.00	-232,727.94	43.0%
Golf Pro Shop Sales				
Balls-Gloves	2,534.91	16,000.00	-13,465.09	15.8%
Hard Goods	4,052.45	22,000.00	-17,947.55	18.4%
Headwear	1,101.31	12,500.00	-11,398.69	8.8%
Soft Goods	4,160.75	25,000.00	-20,839.25	16.6%

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Total Golf Pro Shop Sales	11,849.42	75,500.00	-63,650.58	15.7%
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	600.00			
New P&R Programs	-15.99	3,500.00	-3,515.99	-0.5%
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	150.12	4,000.00	-3,849.88	3.8%
Volleyball-Adult	0.00	800.00	-800.00	0.0%
Wrestling	1,572.00	11,000.00	-9,428.00	14.3%
Total Program Income	2,463.63	45,850.00	-43,386.37	5.4%
Rec Sales				
Charge for Services	160.50	1,000.00	-839.50	16.1%
Day Passes	9,048.00	36,200.00	-27,152.00	25.0%
Fitness Classes	180.00	3,800.00	-3,620.00	4.7%
Memberships				
Membership In District				
Adult Memberships	26,981.00	279,000.00	-252,019.00	9.7%
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	1.5%
Youth Monthly	1,829.00			
Total Membership In District	53,104.91	384,000.00	-330,895.09	13.8%
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	9.9%

	Jan - Apr 20	Budget	\$ Over Bud...	% of Budget
Total Memberships Out of District	2,772.08	12,000.00	-9,227.92	23.1%
Total Memberships	55,876.99	396,000.00	-340,123.01	14.1%
Misc. Program Income	519.38			
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	5,081.12	25,000.00	-19,918.88	20.3%
Sale of Goods	1,981.21	12,000.00	-10,018.79	16.5%
Silver Sneakers & Active Fit	3,888.00	8,500.00	-4,612.00	45.7%
Swim Lessons	864.00	7,000.00	-6,136.00	12.3%
Universal Tickets	3,707.62	18,000.00	-14,292.38	20.6%
Total Rec Sales	81,306.82	528,100.00	-446,793.18	15.4%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	271,591.93	1,072,950.00	-801,358.07	25.3%
Total Income	1,423,555.23	4,103,070.00	-2,679,514.77	34.7%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	352.06	8,000.00	-7,647.94	4.4%
Hard Goods	-1,453.07	20,000.00	-21,453.07	-7.3%
Headwear	-28.52	2,000.00	-2,028.52	-1.4%
Soft Goods	3,248.75	24,000.00	-20,751.25	13.5%
Total Pro Shop Cost of Goods Sold	2,119.22	54,000.00	-51,880.78	3.9%
Rec Center Cost of goods sold	3,690.53	5,000.00	-1,309.47	73.8%
Total Cost of Goods Sold	5,809.75	59,000.00	-53,190.25	9.8%
Total COGS	5,809.75	59,000.00	-53,190.25	9.8%
Gross Profit	1,417,745.48	4,044,070.00	-2,626,324.52	35.1%
Expense				
Automobile Expense	199.18	600.00	-400.82	33.2%
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
General and Administrative				
Accounting	10,500.00	42,000.00	-31,500.00	25.0%
Advertising and Promotion	624.91	25,000.00	-24,375.09	2.5%
Bankcard Fees	5,021.27	16,000.00	-10,978.73	31.4%
Computer and Internet Expenses				
Website	264.00			

	Jan - Apr 20	Budget	\$ Over Bud...	% of Budget
Computer and Internet Expenses - ...	11,959.12	20,200.00	-8,240.88	59.2%
Total Computer and Internet Expenses	12,223.12	20,200.00	-7,976.88	60.5%
Contingency	0.00	60,000.00	-60,000.00	0.0%
Director Compensation	500.00	4,000.00	-3,500.00	12.5%
District Oversight Management				
Out of Scope	0.00	3,000.00	-3,000.00	0.0%
District Oversight Management - Ot...	22,002.00	88,008.00	-66,006.00	25.0%
Total District Oversight Management	22,002.00	91,008.00	-69,006.00	24.2%
Elections	13,477.92	20,000.00	-6,522.08	67.4%
Employee Background Verif	35.00	500.00	-465.00	7.0%
Grant Preparation	2,538.35	3,000.00	-461.65	84.6%
Insurance Expense				
Property & Liability	11,778.00	50,000.00	-38,222.00	23.6%
Workers Comp	5,097.00	18,600.00	-13,503.00	27.4%
Total Insurance Expense	16,875.00	68,600.00	-51,725.00	24.6%
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	83.7%
Office Supplies	2,209.68	7,000.00	-4,790.32	31.6%
Payroll Services	2,100.00	8,500.00	-6,400.00	24.7%
Postage & Freight	665.63	2,920.00	-2,254.37	22.8%
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	335.34	950.00	-614.66	35.3%
Telephone Expense	1,020.03	24,000.00	-22,979.97	4.3%
Training/Dues/Subscriptions	1,505.15	8,000.00	-6,494.85	18.8%
Total General and Administrative	93,233.68	435,428.00	-342,194.32	21.4%
Non-Operating Expense				
TABOR	0.00	75,000.00	-75,000.00	0.0%
Treasurer's Fees	21,275.71	44,500.00	-23,224.29	47.8%
Total Non-Operating Expense	21,275.71	119,500.00	-98,224.29	17.8%

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	110.00	48,000.00	-47,890.00	0.2%
Equipment Repairs	1,840.31	18,000.00	-16,159.69	10.2%
Flowers	51.89	1,200.00	-1,148.11	4.3%
Gas/Oil	2,803.16	20,000.00	-17,196.84	14.0%
Irrigation Repairs	23,723.34	50,000.00	-26,276.66	47.4%
Maintenance Supplies/Equipment	12,237.58	35,000.00	-22,762.42	35.0%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	5,835.22	4,000.00	1,835.22	145.9%
Total Course Maintenance Expense	46,601.50	177,200.00	-130,598.50	26.3%
Landscape Maintenance	105.60	57,000.00	-56,894.40	0.2%
Parks Operating Expenses				
Ball Field	1,341.12	40,000.00	-38,658.88	3.4%
Cleaning Facilities	536.00			
Skate and Dog Parks	0.00	2,500.00	-2,500.00	0.0%
Parks Operating Expenses - Other	1,229.96			
Total Parks Operating Expenses	3,107.08	42,500.00	-39,392.92	7.3%
Pro-Shop Expenses				
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
Supplies	1,598.07	6,000.00	-4,401.93	26.6%
Tournament Expense	32.05	5,000.00	-4,967.95	0.6%
Total Pro-Shop Expenses	1,630.12	13,000.00	-11,369.88	12.5%
Program Expenditures				
Baseball-Softball	0.00	2,000.00	-2,000.00	0.0%
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%
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	328.89			
Total Program Expenditures	1,071.05	28,350.00	-27,278.95	3.8%

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Rec Center Operating Expenses				
Janitorial	11,340.00	50,000.00	-38,660.00	22.7%
Pool Expense	1,156.71	20,000.00	-18,843.29	5.8%
Program Expenditures-Rec				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	640.88	1,500.00	-859.12	42.7%
Total Program Expenditures-Rec	640.88	3,000.00	-2,359.12	21.4%
Repairs & Maintenance General	31.96	30,000.00	-29,968.04	0.1%
Supplies	4,703.12	15,000.00	-10,296.88	31.4%
Total Rec Center Operating Expenses	17,872.67	118,000.00	-100,127.33	15.1%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	931.88	2,000.00	-1,068.12	46.6%
Utilities				
Electrical	15,046.03	69,350.00	-54,303.97	21.7%
Electrical 2	6,750.16	34,000.00	-27,249.84	19.9%
Natural Gas	7,085.27	25,000.00	-17,914.73	28.3%
Sewer	3,103.92	9,610.00	-6,506.08	32.3%
Trash	1,191.04	4,650.00	-3,458.96	25.6%
Water	1,281.71	41,100.00	-39,818.29	3.1%
Total Utilities	34,458.13	183,710.00	-149,251.87	18.8%
Total Operating Expense	105,778.03	636,760.00	-530,981.97	16.6%
Payroll Expenses	280,290.13	1,065,314.00	-785,023.87	26.3%
Repairs and Maintenance				
Building Repair & Maintenance	22,969.79	55,000.00	-32,030.21	41.8%
Equipment Repairs & Maintenance	193.84	45,500.00	-45,306.16	0.4%
Repairs and Maintenance - Other	3,834.79			
Total Repairs and Maintenance	26,998.42	100,500.00	-73,501.58	26.9%
Total Expense	527,775.15	2,359,602.00	-1,831,826.85	22.4%
Net Ordinary Income	889,970.33	1,684,468.00	-794,497.67	52.8%
Other Income/Expense				
Other Income				
Discount-Leases	-261.42			
Transfer In	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Income	-261.42	1,831,924.00	-1,832,185.42	-0.0%
Other Expense				

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
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	1,102.00	65,000.00	-63,898.00	1.7%
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	10,477.50	985,000.00	-974,522.50	1.1%
Total Golf Course	11,579.50	1,135,000.00	-1,123,420.50	1.0%
Rec Center Capital Improvements				
HVAC	30,000.00			
Irrigation with Pond	1,100.50	150,000.00	-148,899.50	0.7%
Rec Building Improvements	0.00	200,000.00	-200,000.00	0.0%
Total Rec Center Capital Improvements	31,100.50	350,000.00	-318,899.50	8.9%
Total Capital Outlay	42,680.00	1,510,000.00	-1,467,320.00	2.8%
Transfers Out	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Expense	42,680.00	3,341,924.00	-3,299,244.00	1.3%
Net Other Income	-42,941.42	-1,510,000.00	1,467,058.58	2.8%
Net Income	847,028.91	174,468.00	672,560.91	485.5%