

**ALL FUNDS: Statement of Activities Budget to Actual**

January through April 2022

	<u>Jan - Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	7,000.00	0.00	7,000.00	100.0%
<b>Non-Operating Income</b>				
Conservation Trust Fund	7,970.32	25,000.00	-17,029.68	31.9%
<b>Contributions</b>				
Community Park Classic	0.00	9,500.00	-9,500.00	0.0%
Contributions - Other	-950.00	8,500.00	-9,450.00	-11.2%
<b>Total Contributions</b>	-950.00	18,000.00	-18,950.00	-5.3%
Gas Royalties	25,270.16	40,000.00	-14,729.84	63.2%
Grants	15,039.48	35,000.00	-19,960.52	43.0%
Interest Income	4,367.86	3,950.00	417.86	110.6%
<b>Property Tax Revenue</b>				
Abatement	-746.92			
Interest on Abatements	-14.94			
Interest on Delinquent Taxes	1.50			
Specific Ownership Tax	38,910.32	135,000.00	-96,089.68	28.8%
Property Tax Revenue - Other	1,046,124.72	1,593,151.00	-547,026.28	65.7%
<b>Total Property Tax Revenue</b>	1,084,274.68	1,728,151.00	-643,876.32	62.7%
Rent Cafe				
Rental Income	5,340.00	15,600.00	-10,260.00	34.2%
<b>Total Rent Cafe</b>	5,340.00	15,600.00	-10,260.00	34.2%
<b>Total Non-Operating Income</b>	1,141,312.50	1,865,701.00	-724,388.50	61.2%
<b>Operating Income</b>				
Community Park Rental	0.00	0.00	0.00	0.0%
<b>Course Income</b>				
Advantage Club-Memberships	137,740.00	162,000.00	-24,260.00	85.0%
Cart Fees	20,151.00	130,000.00	-109,849.00	15.5%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	3,415.00	24,000.00	-20,585.00	14.2%
Gift card	-50.00	5,000.00	-5,050.00	-1.0%
Golf Customer PrePaid	1,946.00	15,000.00	-13,054.00	13.0%
Green Fees	39,746.52	248,000.00	-208,253.48	16.0%
Tournament Income	4,500.00	10,000.00	-5,500.00	45.0%
Course Income - Other	19.38			
<b>Total Course Income</b>	207,459.55	587,000.00	-379,540.45	35.3%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	2,143.13	22,000.00	-19,856.87	9.7%
Hard Goods	2,116.66	29,500.00	-27,383.34	7.2%
Headwear	1,534.01	16,500.00	-14,965.99	9.3%
Soft Goods	3,643.46	31,000.00	-27,356.54	11.8%
<b>Total Golf Pro Shop Sales</b>	9,437.26	99,000.00	-89,562.74	9.5%
<b>Program Income</b>				
Baseball				

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Tee Ball	1,764.67	2,500.00	-735.33	70.6%
Baseball - Other	2,025.00	4,000.00	-1,975.00	50.6%
<b>Total Baseball</b>	<b>3,789.67</b>	<b>6,500.00</b>	<b>-2,710.33</b>	<b>58.3%</b>
Basketball	525.00	3,000.00	-2,475.00	17.5%
Basketball-Tiny Tot	0.00	3,000.00	-3,000.00	0.0%
Craft Fair	0.00	12,000.00	-12,000.00	0.0%
Flag Football	0.00	4,000.00	-4,000.00	0.0%
Flag Football Tiny Tots	0.00	0.00	0.00	0.0%
New P&R Programs	3,255.68	8,500.00	-5,244.32	38.3%
Scholarship Discount	134.00	-500.00	634.00	-26.8%
Soccer	-376.25	0.00	-376.25	100.0%
Soccer-Tiny Tot	1,964.74	2,000.00	-35.26	98.2%
Sports Shirts	0.00	0.00	0.00	0.0%
Volleyball	325.00	0.00	325.00	100.0%
Winterfest	-95.00			
Wrestling				
Wrestling-Youth	0.00	0.00	0.00	0.0%
Wrestling - Other	770.00	1,500.00	-730.00	51.3%
<b>Total Wrestling</b>	<b>770.00</b>	<b>1,500.00</b>	<b>-730.00</b>	<b>51.3%</b>
<b>Total Program Income</b>	<b>10,292.84</b>	<b>40,000.00</b>	<b>-29,707.16</b>	<b>25.7%</b>
<b>Rec Sales</b>				
Charge for Services	1,861.11	1,890.00	-28.89	98.5%
Credit Card Fee Income	1,417.32			
Day Passes	14,507.01	35,000.00	-20,492.99	41.4%
Fitness Classes	2,100.00	7,200.00	-5,100.00	29.2%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	14,805.00	42,000.00	-27,195.00	35.3%
Adult Monthly	20,808.41	55,000.00	-34,191.59	37.8%
Family In-District	2,064.87	20,000.00	-17,935.13	10.3%
Family Month	4,612.32	9,500.00	-4,887.68	48.6%
Youth-Memberships	228.00	3,750.00	-3,522.00	6.1%
Youth Monthly	6,323.27	15,000.00	-8,676.73	42.2%
Membership In District - Other	0.00	0.00	0.00	0.0%
<b>Total Membership In District</b>	<b>48,841.87</b>	<b>145,250.00</b>	<b>-96,408.13</b>	<b>33.6%</b>
<b>Memberships Out of District</b>				
Out of District Monthly	3,845.00	10,000.00	-6,155.00	38.5%
Memberships Out of District - Other	2,508.00	3,500.00	-992.00	71.7%
<b>Total Memberships Out of District</b>	<b>6,353.00</b>	<b>13,500.00</b>	<b>-7,147.00</b>	<b>47.1%</b>
<b>Total Memberships</b>	<b>55,194.87</b>	<b>158,750.00</b>	<b>-103,555.13</b>	<b>34.8%</b>
Misc. Program Income	101.68	350.00	-248.32	29.1%
Punch Pass	252.00			

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Rentals-Room & Equip	10,673.50	9,000.00	1,673.50	118.6%
Sale of Goods	7,026.46	11,000.00	-3,973.54	63.9%
Silver Sneakers & Active Fit	2,181.09	6,000.00	-3,818.91	36.4%
Swim Lessons	1,313.68	15,000.00	-13,686.32	8.8%
Universal Tickets	4,388.87	8,000.00	-3,611.13	54.9%
<b>Total Rec Sales</b>	<b>101,017.59</b>	<b>252,190.00</b>	<b>-151,172.41</b>	<b>40.1%</b>
<b>Total Operating Income</b>	<b>328,207.24</b>	<b>978,190.00</b>	<b>-649,982.76</b>	<b>33.6%</b>
<b>Total Income</b>	<b>1,476,519.74</b>	<b>2,843,891.00</b>	<b>-1,367,371.26</b>	<b>51.9%</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	-3,457.14	15,000.00	-18,457.14	-23.0%
Hard Goods	10,939.60	17,000.00	-6,060.40	64.4%
Headwear	4,088.56	8,000.00	-3,911.44	51.1%
Soft Goods	-1,632.14	25,000.00	-26,632.14	-6.5%
<b>Total Pro Shop Cost of Goods Sold</b>	<b>9,938.88</b>	<b>65,000.00</b>	<b>-55,061.12</b>	<b>15.3%</b>
<b>Rec Center Cost of goods sold</b>	<b>3,891.45</b>	<b>3,000.00</b>	<b>891.45</b>	<b>129.7%</b>
<b>Total Cost of Goods Sold</b>	<b>13,830.33</b>	<b>68,000.00</b>	<b>-54,169.67</b>	<b>20.3%</b>
<b>Total COGS</b>	<b>13,830.33</b>	<b>68,000.00</b>	<b>-54,169.67</b>	<b>20.3%</b>
<b>Gross Profit</b>	<b>1,462,689.41</b>	<b>2,775,891.00</b>	<b>-1,313,201.59</b>	<b>52.7%</b>
<b>Expense</b>				
Depreciation Expense	0.00	0.00	0.00	0.0%
<b>General and Administrative</b>				
Accounting	13,749.99	55,000.00	-41,250.01	25.0%
Advertising and Promotion	27,102.70	58,500.00	-31,397.30	46.3%
Bankcard Fees	3,743.43	12,500.00	-8,756.57	29.9%
<b>Computer and Internet Expenses</b>				
Website	7,063.96	8,000.00	-936.04	88.3%
Computer and Internet Expenses - O...	22,637.28	24,750.00	-2,112.72	91.5%
<b>Total Computer and Internet Expenses</b>	<b>29,701.24</b>	<b>32,750.00</b>	<b>-3,048.76</b>	<b>90.7%</b>
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	600.00	2,400.00	-1,800.00	25.0%
District Oversight Management	23,750.01	95,000.00	-71,249.99	25.0%
Elections	624.75	16,000.00	-15,375.25	3.9%
Employee Background Verif	75.00	500.00	-425.00	15.0%
<b>Insurance Expense</b>				
Property & Liability	10,869.00	45,000.00	-34,131.00	24.2%
Workers Comp	7,677.00	16,000.00	-8,323.00	48.0%
<b>Total Insurance Expense</b>	<b>18,546.00</b>	<b>61,000.00</b>	<b>-42,454.00</b>	<b>30.4%</b>
Licenses	140.00			

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Misc. Expense	160.19	2,500.00	-2,339.81	6.4%
Office Equipment	3,293.39	6,000.00	-2,706.61	54.9%
Office Supplies	1,589.41	7,750.00	-6,160.59	20.5%
Payroll Services	2,025.00	8,100.00	-6,075.00	25.0%
Postage & Freight	782.36	2,920.00	-2,137.64	26.8%
Printing	1,550.30	1,500.00	50.30	103.4%
Professional Fees				
Audit-Statutory	0.00	10,000.00	-10,000.00	0.0%
Legal	0.00	10,000.00	-10,000.00	0.0%
<b>Total Professional Fees</b>	<b>0.00</b>	<b>20,000.00</b>	<b>-20,000.00</b>	<b>0.0%</b>
Security & Cameras	522.64	2,500.00	-1,977.36	20.9%
Telephone Expense	0.00	0.00	0.00	0.0%
Training/Dues/Subscriptions	3,759.42	7,100.00	-3,340.58	52.9%
<b>Total General and Administrative</b>	<b>131,715.83</b>	<b>432,020.00</b>	<b>-300,304.17</b>	<b>30.5%</b>
Loss in Edge Fund	17,173.79			
Non-Operating Expense				
Treasurer's Fees	20,907.56	42,000.00	-21,092.44	49.8%
<b>Total Non-Operating Expense</b>	<b>20,907.56</b>	<b>42,000.00</b>	<b>-21,092.44</b>	<b>49.8%</b>
Operating Expense				
Automobile Expense	1,438.91	1,000.00	438.91	143.9%
Community Park Golf Classic	0.00	2,500.00	-2,500.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	15,396.19	35,000.00	-19,603.81	44.0%
Equipment Repairs	298.33	0.00	298.33	100.0%
Flowers	121.27	1,200.00	-1,078.73	10.1%
Gas/Oil	3,041.79	28,000.00	-24,958.21	10.9%
Irrigation Repairs	1,681.30	35,000.00	-33,318.70	4.8%
Maintenance Supplies/Equipment	19,719.35	30,000.00	-10,280.65	65.7%
Maintenance Uniforms	0.00	1,000.00	-1,000.00	0.0%
Sand/Soil/Seed	4,242.67	15,000.00	-10,757.33	28.3%
Course Maintenance Expense - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total Course Maintenance Expense</b>	<b>44,500.90</b>	<b>150,200.00</b>	<b>-105,699.10</b>	<b>29.6%</b>
Landscape Maintenance	945.00	40,000.00	-39,055.00	2.4%
Parks Operating Expenses				
Ball Field	0.00	19,000.00	-19,000.00	0.0%
Cleaning Facilities	0.00	0.00	0.00	0.0%
Skate and Dog Parks	0.00	500.00	-500.00	0.0%
Parks Operating Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total Parks Operating Expenses</b>	<b>0.00</b>	<b>19,500.00</b>	<b>-19,500.00</b>	<b>0.0%</b>
Pro-Shop Expenses				
Miscellaneous	0.00	0.00	0.00	0.0%
Supplies	3,335.57	7,500.00	-4,164.43	44.5%
Tournament Expense	0.00	3,000.00	-3,000.00	0.0%

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<b>Total Pro-Shop Expenses</b>	3,335.57	10,500.00	-7,164.43	31.8%
<b>Program Expenditures</b>				
Baseball-Softball	0.00	1,500.00	-1,500.00	0.0%
Basketball	994.34	750.00	244.34	132.6%
Basketball-Tiny Tots	0.00	500.00	-500.00	0.0%
Craft Fair	501.00	3,500.00	-2,999.00	14.3%
Flag Football exp	0.00	2,000.00	-2,000.00	0.0%
New Program Expense	2,823.53	3,000.00	-176.47	94.1%
Scholarships	75.00			
Soccer	195.81	250.00	-54.19	78.3%
Soccer-Tiny tots	-45.00	250.00	-295.00	-18.0%
Sports Shirts	78.56	3,500.00	-3,421.44	2.2%
Volleyball	0.00	100.00	-100.00	0.0%
Wrestling	275.90			
Program Expenditures - Other	88.97	1,000.00	-911.03	8.9%
<b>Total Program Expenditures</b>	4,988.11	16,350.00	-11,361.89	30.5%
<b>Rec Center Operating Expenses</b>				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	4,621.02	20,000.00	-15,378.98	23.1%
Program Expenditures-Rec	0.00	10,000.00	-10,000.00	0.0%
Repairs & Maintenance General	2,656.76	10,000.00	-7,343.24	26.6%
Supplies	2,744.58	16,000.00	-13,255.42	17.2%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
<b>Total Rec Center Operating Expenses</b>	10,022.36	61,000.00	-50,977.64	16.4%
<b>Television-Music</b>	984.87	3,000.00	-2,015.13	32.8%
<b>Utilities</b>				
Electrical	14,807.34	68,600.00	-53,792.66	21.6%
Electrical 2	4,739.70	39,240.00	-34,500.30	12.1%
Natural Gas	13,068.94	25,000.00	-11,931.06	52.3%
Sewer	2,414.16	11,100.00	-8,685.84	21.7%
Trash	1,189.87	5,100.00	-3,910.13	23.3%
Water	1,680.94	34,700.00	-33,019.06	4.8%
<b>Total Utilities</b>	37,900.95	183,740.00	-145,839.05	20.6%
<b>Water Rights</b>	0.00	0.00	0.00	0.0%
<b>Total Operating Expense</b>	104,116.67	487,790.00	-383,673.33	21.3%
<b>Payroll Expenses</b>				
Employee Insurance	28,139.38	136,612.00	-108,472.62	20.6%
Payroll Taxes	22,614.77	76,162.00	-53,547.23	29.7%
Retirement Account	3,263.77	14,200.00	-10,936.23	23.0%
Wages	262,089.94	937,625.00	-675,535.06	28.0%

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Payroll Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total Payroll Expenses</b>	<b>316,107.86</b>	<b>1,164,599.00</b>	<b>-848,491.14</b>	<b>27.1%</b>
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	48,791.65	185,000.00	-136,208.35	26.4%
Equipment Repairs & Maintenance	1,358.86	11,000.00	-9,641.14	12.4%
Repairs and Maintenance - Other	9,709.24	42,500.00	-32,790.76	22.8%
<b>Total Repairs and Maintenance</b>	<b>59,859.75</b>	<b>238,500.00</b>	<b>-178,640.25</b>	<b>25.1%</b>
<b>Total Expense</b>	<b>649,881.46</b>	<b>2,364,909.00</b>	<b>-1,715,027.54</b>	<b>27.5%</b>
<b>Net Ordinary Income</b>	<b>812,807.95</b>	<b>410,982.00</b>	<b>401,825.95</b>	<b>197.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfer In	0.00	1,987,199.51	-1,987,199.51	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>1,987,199.51</b>	<b>-1,987,199.51</b>	<b>0.0%</b>
<b>Other Expense</b>				
<b>Capital Outlay</b>				
<b>Golf Course</b>				
Building	-30.99	0.00	-30.99	100.0%
Cart Paths	0.00	20,000.00	-20,000.00	0.0%
Daisy Ditch	0.00	50,000.00	-50,000.00	0.0%
<b>Golf Equipment</b>				
Golf Maint Equip	58,065.85	83,000.00	-24,934.15	70.0%
<b>Total Golf Equipment</b>	<b>58,065.85</b>	<b>83,000.00</b>	<b>-24,934.15</b>	<b>70.0%</b>
Irrigation Back 9	0.00	0.00	0.00	0.0%
Irrigation System	0.00	0.00	0.00	0.0%
Misc Golf Improvements	0.00	205,000.00	-205,000.00	0.0%
River Pump	0.00	65,000.00	-65,000.00	0.0%
Golf Course - Other	0.00	0.00	0.00	0.0%
<b>Total Golf Course</b>	<b>58,034.86</b>	<b>423,000.00</b>	<b>-364,965.14</b>	<b>13.7%</b>
<b>Rec Center Capital Improvements</b>				
HVAC	0.00	0.00	0.00	0.0%
Pool Projects	0.00	30,000.00	-30,000.00	0.0%
Rec Building Improvements	0.00	400,000.00	-400,000.00	0.0%
Water Transfer Project	0.00	60,000.00	-60,000.00	0.0%
<b>Total Rec Center Capital Improvements</b>	<b>0.00</b>	<b>490,000.00</b>	<b>-490,000.00</b>	<b>0.0%</b>
<b>Total Capital Outlay</b>	<b>58,034.86</b>	<b>913,000.00</b>	<b>-854,965.14</b>	<b>6.4%</b>
<b>Transfers Out</b>	<b>0.00</b>	<b>1,987,199.51</b>	<b>-1,987,199.51</b>	<b>0.0%</b>
<b>Total Other Expense</b>	<b>58,034.86</b>	<b>2,900,199.51</b>	<b>-2,842,164.65</b>	<b>2.0%</b>
<b>Net Other Income</b>	<b>-58,034.86</b>	<b>-913,000.00</b>	<b>854,965.14</b>	<b>6.4%</b>

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05/11/22  
Accrual Basis

Parachute Battlement Mesa Park & Rec District  
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	<u>Jan - Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>754,773.09</u>	<u>-502,018.00</u>	<u>1,256,791.09</u>	<u>-150.3%</u>