

ALL FUNDS: Statement of Activities Budget to Actual

January through May 2021

	<u>Jan - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	3,217.89			
Non-Operating Income				
Conservation Trust Fund	15,697.74	22,000.00	-6,302.26	71.4%
Contributions				
Community Park Classic	0.00	9,800.00	-9,800.00	0.0%
Contributions - Other	5,843.08	5,000.00	843.08	116.9%
Total Contributions	<u>5,843.08</u>	<u>14,800.00</u>	<u>-8,956.92</u>	<u>39.5%</u>
Gas Royalties	16,656.61	0.00	16,656.61	100.0%
Grants	35,590.07	50,000.00	-14,409.93	71.2%
Interest Income	1,280.13	37,500.00	-36,219.87	3.4%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
Property Tax Revenue				
Delinquent Taxes	232,086.25			
Interest on Delinquent Taxes	20,151.71			
Specific Ownership Tax	55,772.28	128,000.00	-72,227.72	43.6%
Property Tax Revenue - Other	1,422,531.52	1,782,915.00	-360,383.48	79.8%
Total Property Tax Revenue	<u>1,730,541.76</u>	<u>1,910,915.00</u>	<u>-180,373.24</u>	<u>90.6%</u>
Rent Cafe				
Rental Income	6,100.00	14,400.00	-8,300.00	42.4%
Rent Cafe - Other	0.00	0.00	0.00	0.0%
Total Rent Cafe	<u>6,100.00</u>	<u>14,400.00</u>	<u>-8,300.00</u>	<u>42.4%</u>
Total Non-Operating Income	<u>1,811,709.39</u>	<u>2,051,115.00</u>	<u>-239,405.61</u>	<u>88.3%</u>
Operating Income				
Course Income				
Advantage Club-Memberships	152,445.00	155,000.00	-2,555.00	98.4%
Cart Fees	42,333.81	110,000.00	-67,666.19	38.5%
Discounts	-2,405.78	-10,000.00	7,594.22	24.1%
Driving Range	8,049.50	12,000.00	-3,950.50	67.1%
Gift card	2,551.00			
Golf Customer PrePaid	11,195.00			
Green Fees	76,624.16	160,000.00	-83,375.84	47.9%
Tournament Income	7,020.00	5,000.00	2,020.00	140.4%
Course Income - Other	53.80			
Total Course Income	<u>297,866.49</u>	<u>432,000.00</u>	<u>-134,133.51</u>	<u>69.0%</u>
Golf Pro Shop Sales				
Balls-Gloves	6,943.18	20,000.00	-13,056.82	34.7%
Hard Goods	11,251.47	23,000.00	-11,748.53	48.9%
Headwear	6,803.81	10,000.00	-3,196.19	68.0%
Soft Goods	11,837.56	25,000.00	-13,162.44	47.4%
Total Golf Pro Shop Sales	<u>36,836.02</u>	<u>78,000.00</u>	<u>-41,163.98</u>	<u>47.2%</u>
Program Income				
Baseball				

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Tee Ball	1,715.00	1,750.00	-35.00	98.0%
Baseball - Other	2,025.00	2,500.00	-475.00	81.0%
Total Baseball	3,740.00	4,250.00	-510.00	88.0%
Basketball	1,995.00	4,000.00	-2,005.00	49.9%
Basketball-Tiny Tot	1,155.00	1,000.00	155.00	115.5%
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	1,750.00	2,000.00	-250.00	87.5%
New P&R Programs	1,896.00	10,000.00	-8,104.00	19.0%
Scholarship Discount	172.00	-2,500.00	2,672.00	-6.9%
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%
Total Program Income	10,883.00	61,000.00	-50,117.00	17.8%
Rec Sales				
Charge for Services	509.00	350.00	159.00	145.4%
Day Passes	11,496.00	25,000.00	-13,504.00	46.0%
Fitness Classes	3,594.00	1,500.00	2,094.00	239.6%
Memberships				
Membership In District				
Adult Memberships	18,763.73	88,638.00	-69,874.27	21.2%
Adult Monthly	21,598.60			
Family In-District	8,793.75	16,617.00	-7,823.25	52.9%
Family Month	3,781.00			
Youth-Memberships	1,190.00	18,018.00	-16,828.00	6.6%
Youth Monthly	5,049.00			
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	59,176.08	123,273.00	-64,096.92	48.0%
Memberships Out of District				
Out of District Monthly	4,858.00	15,555.00	-10,697.00	31.2%
Memberships Out of District - Other	1,419.25			
Total Memberships Out of District	6,277.25	15,555.00	-9,277.75	40.4%
Total Memberships	65,453.33	138,828.00	-73,374.67	47.1%
Misc. Program Income	300.20			
Punch Pass	0.00	1,000.00	-1,000.00	0.0%
Rentals-Room & Equip	2,982.58	47,000.00	-44,017.42	6.3%
Sale of Goods	3,429.92	13,500.00	-10,070.08	25.4%
Silver Sneakers & Active Fit	2,142.32	9,000.00	-6,857.68	23.8%

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Swim Lessons	4,568.00	10,000.00	-5,432.00	45.7%
Universal Tickets	4,057.00	12,000.00	-7,943.00	33.8%
Total Rec Sales	98,532.35	258,178.00	-159,645.65	38.2%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	444,117.86	844,178.00	-400,060.14	52.6%
Total Income	2,259,045.14	2,895,293.00	-636,247.86	78.0%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	532.85	10,000.00	-9,467.15	5.3%
Hard Goods	-1,738.80	19,000.00	-20,738.80	-9.2%
Headwear	141.07	5,000.00	-4,858.93	2.8%
Soft Goods	3,146.56	20,000.00	-16,853.44	15.7%
Total Pro Shop Cost of Goods Sold	2,081.68	54,000.00	-51,918.32	3.9%
Cost of Goods Sold - Other	0.00	6,000.00	-6,000.00	0.0%
Total Cost of Goods Sold	2,081.68	60,000.00	-57,918.32	3.5%
Total COGS	2,081.68	60,000.00	-57,918.32	3.5%
Gross Profit	2,256,963.46	2,835,293.00	-578,329.54	79.6%
Expense				
General and Administrative				
Accounting	18,333.32	55,000.00	-36,666.68	33.3%
Advantage Club Promotion	0.00	0.00	0.00	0.0%
Advertising and Promotion	2,270.00	10,500.00	-8,230.00	21.6%
Bankcard Fees	6,510.52	15,500.00	-8,989.48	42.0%
Computer and Internet Expenses				
Website	24.48	1,000.00	-975.52	2.4%
Computer and Internet Expenses - O...	22,822.92	27,750.00	-4,927.08	82.2%
Total Computer and Internet Expenses	22,847.40	28,750.00	-5,902.60	79.5%
Contingency	0.00	35,000.00	-35,000.00	0.0%
Director Compensation	900.00	2,400.00	-1,500.00	37.5%
District Oversight Management				
Out of Scope	0.00	0.00	0.00	0.0%
District Oversight Management - Other	31,666.68	95,000.00	-63,333.32	33.3%
Total District Oversight Management	31,666.68	95,000.00	-63,333.32	33.3%
Employee Background Verif	188.71	350.00	-161.29	53.9%
Grant Preparation	0.00	0.00	0.00	0.0%
Insurance Expense				
Property & Liability	24,933.83	45,000.00	-20,066.17	55.4%
Workers Comp	5,662.00	24,000.00	-18,338.00	23.6%
Total Insurance Expense	30,595.83	69,000.00	-38,404.17	44.3%

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Licenses	30.00			
Misc. Expense	80.60	600.00	-519.40	13.4%
Office Equipment	740.03	1,900.00	-1,159.97	38.9%
Office Supplies	2,051.01	5,800.00	-3,748.99	35.4%
Payroll Services	2,700.00	8,100.00	-5,400.00	33.3%
Postage & Freight	917.06	2,500.00	-1,582.94	36.7%
Printing	1,151.38	1,250.00	-98.62	92.1%
Professional Fees				
Audit-Statutory	7,000.00	9,500.00	-2,500.00	73.7%
Legal	0.00	20,000.00	-20,000.00	0.0%
Total Professional Fees	7,000.00	29,500.00	-22,500.00	23.7%
Security System	1,734.84	875.00	859.84	198.3%
Training/Dues/Subscriptions	4,203.50	5,700.00	-1,496.50	73.7%
Total General and Administrative	133,920.88	367,725.00	-233,804.12	36.4%
Non-Operating Expense				
TABOR	0.00	0.00	0.00	0.0%
Treasurer's Fees	33,495.39	40,000.00	-6,504.61	83.7%
Total Non-Operating Expense	33,495.39	40,000.00	-6,504.61	83.7%
Operating Expense				
Automobile Expense	528.55	1,150.00	-621.45	46.0%
Community Park Golf Classic	0.00	1,250.00	-1,250.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	15,297.76	38,000.00	-22,702.24	40.3%
Equipment Repairs	2,395.82	8,000.00	-5,604.18	29.9%
Flowers	126.55	1,100.00	-973.45	11.5%
Gas/Oil	3,495.13	20,000.00	-16,504.87	17.5%
Irrigation Repairs	24,120.30	20,000.00	4,120.30	120.6%
Maintenance Supplies/Equipment	10,092.14	25,000.00	-14,907.86	40.4%
Maintenance Uniforms	153.87	1,000.00	-846.13	15.4%
Sand/Soil/Seed	2,449.13	12,000.00	-9,550.87	20.4%
Course Maintenance Expense - Other	807.00	5,000.00	-4,193.00	16.1%
Total Course Maintenance Expense	58,937.70	130,100.00	-71,162.30	45.3%
Landscape Maintenance	21,227.97	38,000.00	-16,772.03	55.9%
Parks Operating Expenses				
Ball Field	11,463.27	20,500.00	-9,036.73	55.9%
Cleaning Facilities	189.00			
Skate and Dog Parks	47.00			
Parks Operating Expenses - Other	0.00	5,000.00	-5,000.00	0.0%
Total Parks Operating Expenses	11,699.27	25,500.00	-13,800.73	45.9%
Pro-Shop Expenses				
Supplies	2,674.35	9,000.00	-6,325.65	29.7%
Tournament Expense	2,033.27	3,500.00	-1,466.73	58.1%
Total Pro-Shop Expenses	4,707.62	12,500.00	-7,792.38	37.7%

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Program Expenditures				
Baseball-Softball	346.41	1,800.00	-1,453.59	19.2%
Basketball	615.24	1,500.00	-884.76	41.0%
Basketball-Tiny Tots	504.75	500.00	4.75	101.0%
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	1,400.00	2,000.00	-600.00	70.0%
New Program Expense	1,695.52	3,000.00	-1,304.48	56.5%
Soccer	0.00	1,000.00	-1,000.00	0.0%
Soccer-Tiny tots	0.00	500.00	-500.00	0.0%
Sports Shirts	2,134.75	2,500.00	-365.25	85.4%
Tee Ball	65.66	500.00	-434.34	13.1%
Volleyball	0.00	250.00	-250.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	260.95			
Total Program Expenditures	7,023.28	28,050.00	-21,026.72	25.0%
Rec Center Operating Expenses				
Janitorial	0.00	48,000.00	-48,000.00	0.0%
Pool Expense	9,508.56	10,000.00	-491.44	95.1%
Program Expenditures-Rec	127.39	3,500.00	-3,372.61	3.6%
Repairs & Maintenance General	622.33	8,000.00	-7,377.67	7.8%
Supplies	5,783.37	12,000.00	-6,216.63	48.2%
Rec Center Operating Expenses - Ot...	510.65			
Total Rec Center Operating Expenses	16,552.30	81,500.00	-64,947.70	20.3%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,268.00	2,300.00	-1,032.00	55.1%
Utilities				
Electrical	20,703.07	59,500.00	-38,796.93	34.8%
Electrical 2	9,111.40	42,375.00	-33,263.60	21.5%
Natural Gas	10,733.22	15,000.00	-4,266.78	71.6%
Sewer	3,994.86	10,075.00	-6,080.14	39.7%
Trash	1,776.40	4,750.00	-2,973.60	37.4%
Water	2,968.77	40,000.00	-37,031.23	7.4%
Utilities - Other	0.00	0.00	0.00	0.0%
Total Utilities	49,287.72	171,700.00	-122,412.28	28.7%
Water Rights	1,602.00			
Total Operating Expense	172,834.41	507,050.00	-334,215.59	34.1%
Payroll Expenses	348,572.60	1,137,373.00	-788,800.40	30.6%
Repairs and Maintenance				
Building Repair & Maintenance	85,567.46	90,000.00	-4,432.54	95.1%
Equipment Repairs & Maintenance	64.58	22,000.00	-21,935.42	0.3%
Repairs and Maintenance - Other	7,156.28	0.00	7,156.28	100.0%

Parachute Battlement Mesa Park & Rec District
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Total Repairs and Maintenance	92,788.32	112,000.00	-19,211.68	82.8%
Total Expense	781,611.60	2,164,148.00	-1,382,536.40	36.1%
Net Ordinary Income	1,475,351.86	671,145.00	804,206.86	219.8%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Income	0.00	1,645,449.00	-1,645,449.00	0.0%
Other Expense				
Capital Outlay				
Community Park				
CP Playground-Furnishings	0.00	0.00	0.00	0.0%
Total Community Park	0.00	0.00	0.00	0.0%
Golf Course				
Daisy Ditch	3,458.00	10,000.00	-6,542.00	34.6%
Golf Equipment				
Golf Maint Equip	0.00	0.00	0.00	0.0%
Total Golf Equipment	0.00	0.00	0.00	0.0%
Irrigation Back 9	462,518.80			
Irrigation System	54,068.30	1,000,000.00	-945,931.70	5.4%
Total Golf Course	520,045.10	1,010,000.00	-489,954.90	51.5%
Rec Center Capital Improvements				
Pool Projects	23,377.89	20,000.00	3,377.89	116.9%
Rec Building Improvements	0.00	125,000.00	-125,000.00	0.0%
Tennis Court Remodel	22,338.50			
Total Rec Center Capital Improvements	45,716.39	145,000.00	-99,283.61	31.5%
Total Capital Outlay	565,761.49	1,155,000.00	-589,238.51	49.0%
Transfers Out	0.00	1,645,449.00	-1,645,449.00	0.0%
Total Other Expense	565,761.49	2,800,449.00	-2,234,687.51	20.2%
Net Other Income	-565,761.49	-1,155,000.00	589,238.51	49.0%
Net Income	<u>909,590.37</u>	<u>-483,855.00</u>	<u>1,393,445.37</u>	<u>-188.0%</u>