

ALL FUNDS: Statement of Activities Budget to Actual

January through May 2022

	<u>Jan - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	7,000.00	0.00	7,000.00	100.0%
Non-Operating Income				
Conservation Trust Fund	7,970.32	25,000.00	-17,029.68	31.9%
Contributions				
Community Park Classic	100.00	9,500.00	-9,400.00	1.1%
Contributions - Other	550.00	8,500.00	-7,950.00	6.5%
Total Contributions	650.00	18,000.00	-17,350.00	3.6%
Gas Royalties	30,554.88	40,000.00	-9,445.12	76.4%
Grants	15,039.48	35,000.00	-19,960.52	43.0%
Interest Income	7,092.64	3,950.00	3,142.64	179.6%
Property Tax Revenue				
Abatement	-761.12			
Delinquent Taxes	0.24			
Dow Energy Impact Grant Proceed	13.19			
Interest on Abatements	-15.08			
Interest on Delinquent Taxes	69.10			
Specific Ownership Tax	48,461.30	135,000.00	-86,538.70	35.9%
Property Tax Revenue - Other	1,220,888.85	1,593,151.00	-372,262.15	76.6%
Total Property Tax Revenue	1,268,656.48	1,728,151.00	-459,494.52	73.4%
Rent Cafe				
Rental Income	6,660.00	15,600.00	-8,940.00	42.7%
Total Rent Cafe	6,660.00	15,600.00	-8,940.00	42.7%
Total Non-Operating Income	1,336,623.80	1,865,701.00	-529,077.20	71.6%
Operating Income				
Community Park Rental	0.00	0.00	0.00	0.0%
Course Income				
Advantage Club-Memberships	147,585.00	162,000.00	-14,415.00	91.1%
Cart Fees	43,193.00	130,000.00	-86,807.00	33.2%
Discounts	-8.35	-7,000.00	6,991.65	0.1%
Driving Range	5,675.00	24,000.00	-18,325.00	23.6%
Gift card	-900.00	5,000.00	-5,900.00	-18.0%
Golf Customer PrePaid	21,178.00	15,000.00	6,178.00	141.2%
Green Fees	66,325.52	248,000.00	-181,674.48	26.7%
Tournament Income	3,500.00	10,000.00	-6,500.00	35.0%
Course Income - Other	19.38			
Total Course Income	286,567.55	587,000.00	-300,432.45	48.8%
Golf Pro Shop Sales				
Balls-Gloves	5,128.07	22,000.00	-16,871.93	23.3%
Hard Goods	7,730.83	29,500.00	-21,769.17	26.2%
Headwear	2,134.84	16,500.00	-14,365.16	12.9%
Soft Goods	7,677.52	31,000.00	-23,322.48	24.8%
Total Golf Pro Shop Sales	22,671.26	99,000.00	-76,328.74	22.9%

ALL FUNDS: Statement of Activities Budget to Actual

January through May 2022

	<u>Jan - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Program Income				
Baseball				
Tee Ball	2,044.67	2,500.00	-455.33	81.8%
Baseball - Other	3,225.00	4,000.00	-775.00	80.6%
Total Baseball	5,269.67	6,500.00	-1,230.33	81.1%
Basketball	907.00	3,000.00	-2,093.00	30.2%
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	5,391.00	8,500.00	-3,109.00	63.4%
Scholarship Discount	134.00	-500.00	634.00	-26.8%
Soccer	0.00	0.00	0.00	0.0%
Soccer-Tiny Tot	2,009.74	2,000.00	9.74	100.5%
Sports Shirts	0.00	0.00	0.00	0.0%
Volleyball	325.00	0.00	325.00	100.0%
Wrestling				
Wrestling-Youth	0.00	0.00	0.00	0.0%
Wrestling - Other	770.00	1,500.00	-730.00	51.3%
Total Wrestling	770.00	1,500.00	-730.00	51.3%
Total Program Income	14,806.41	40,000.00	-25,193.59	37.0%
Rec Sales				
Charge for Services	2,540.11	1,890.00	650.11	134.4%
Credit Card Fee Income	1,819.92			
Day Passes	18,167.01	35,000.00	-16,832.99	51.9%
Fitness Classes	2,246.00	7,200.00	-4,954.00	31.2%
Memberships				
Membership In District				
Adult Memberships	16,281.00	42,000.00	-25,719.00	38.8%
Adult Monthly	25,468.41	55,000.00	-29,531.59	46.3%
Family In-District	2,791.12	20,000.00	-17,208.88	14.0%
Family Month	5,392.32	9,500.00	-4,107.68	56.8%
Youth-Memberships	858.00	3,750.00	-2,892.00	22.9%
Youth Monthly	7,781.31	15,000.00	-7,218.69	51.9%
Membership In District - Other	0.00	0.00	0.00	0.0%
Total Membership In District	58,572.16	145,250.00	-86,677.84	40.3%
Memberships Out of District				
Out of District Monthly	4,843.00	10,000.00	-5,157.00	48.4%
Memberships Out of District - Other	2,712.75	3,500.00	-787.25	77.5%
Total Memberships Out of District	7,555.75	13,500.00	-5,944.25	56.0%
Total Memberships	66,127.91	158,750.00	-92,622.09	41.7%
Misc. Program Income	148.48	350.00	-201.52	42.4%

ALL FUNDS: Statement of Activities Budget to Actual

January through May 2022

	<u>Jan - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Punch Pass	306.00			
Rentals-Room & Equip	14,074.50	9,000.00	5,074.50	156.4%
Sale of Goods	8,670.24	11,000.00	-2,329.76	78.8%
Silver Sneakers & Active Fit	3,022.59	6,000.00	-2,977.41	50.4%
Swim Lessons	1,757.68	15,000.00	-13,242.32	11.7%
Universal Tickets	5,247.87	8,000.00	-2,752.13	65.6%
Total Rec Sales	124,128.31	252,190.00	-128,061.69	49.2%
Total Operating Income	448,173.53	978,190.00	-530,016.47	45.8%
Total Income	1,791,797.33	2,843,891.00	-1,052,093.67	63.0%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	-1,211.29	15,000.00	-16,211.29	-8.1%
Hard Goods	15,168.47	17,000.00	-1,831.53	89.2%
Headwear	4,257.31	8,000.00	-3,742.69	53.2%
Soft Goods	1,157.48	25,000.00	-23,842.52	4.6%
Total Pro Shop Cost of Goods Sold	19,371.97	65,000.00	-45,628.03	29.8%
Rec Center Cost of goods sold	4,750.03	3,000.00	1,750.03	158.3%
Total Cost of Goods Sold	24,122.00	68,000.00	-43,878.00	35.5%
Total COGS	24,122.00	68,000.00	-43,878.00	35.5%
Gross Profit	1,767,675.33	2,775,891.00	-1,008,215.67	63.7%
Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
General and Administrative				
Accounting	18,333.32	55,000.00	-36,666.68	33.3%
Advertising and Promotion	27,102.70	58,500.00	-31,397.30	46.3%
Bankcard Fees	5,983.80	12,500.00	-6,516.20	47.9%
Computer and Internet Expenses				
Website	8,563.96	8,000.00	563.96	107.0%
Computer and Internet Expenses - O...	24,462.94	24,750.00	-287.06	98.8%
Total Computer and Internet Expenses	33,026.90	32,750.00	276.90	100.8%
Contingency	0.00	40,000.00	-40,000.00	0.0%
Director Compensation	800.00	2,400.00	-1,600.00	33.3%
District Oversight Management	31,666.68	95,000.00	-63,333.32	33.3%
Elections	1,005.29	16,000.00	-14,994.71	6.3%
Employee Background Verif	80.00	500.00	-420.00	16.0%
Insurance Expense				
Property & Liability	22,167.00	45,000.00	-22,833.00	49.3%
Workers Comp	4,849.00	16,000.00	-11,151.00	30.3%
Total Insurance Expense	27,016.00	61,000.00	-33,984.00	44.3%
Licenses	150.00			

ALL FUNDS: Statement of Activities Budget to Actual

January through May 2022

	Jan - May 22	Budget	\$ Over Budget	% of Budget
Misc. Expense	160.19	2,500.00	-2,339.81	6.4%
Office Equipment	4,167.04	6,000.00	-1,832.96	69.5%
Office Supplies	1,958.80	7,750.00	-5,791.20	25.3%
Payroll Services	2,700.00	8,100.00	-5,400.00	33.3%
Postage & Freight	1,007.30	2,920.00	-1,912.70	34.5%
Printing	1,608.72	1,500.00	108.72	107.2%
Professional Fees				
Audit-Statutory	7,000.00	10,000.00	-3,000.00	70.0%
Legal	0.00	10,000.00	-10,000.00	0.0%
Total Professional Fees	7,000.00	20,000.00	-13,000.00	35.0%
Security & Cameras	1,109.08	2,500.00	-1,390.92	44.4%
Telephone Expense	0.00	0.00	0.00	0.0%
Training/Dues/Subscriptions	3,759.42	7,100.00	-3,340.58	52.9%
Total General and Administrative	168,635.24	432,020.00	-263,384.76	39.0%
Loss in Edge Fund	13,767.65			
Non-Operating Expense				
Treasurer's Fees	24,403.90	42,000.00	-17,596.10	58.1%
Total Non-Operating Expense	24,403.90	42,000.00	-17,596.10	58.1%
Operating Expense				
Automobile Expense	1,471.74	1,000.00	471.74	147.2%
Community Park Golf Classic	0.00	2,500.00	-2,500.00	0.0%
Course Maintenance Expense				
Chemicals & Fertilizer	24,112.86	35,000.00	-10,887.14	68.9%
Equipment Repairs	298.33	0.00	298.33	100.0%
Flowers	1,656.73	1,200.00	456.73	138.1%
Gas/Oil	5,098.25	28,000.00	-22,901.75	18.2%
Irrigation Repairs	1,767.80	35,000.00	-33,232.20	5.1%
Maintenance Supplies/Equipment	23,034.59	30,000.00	-6,965.41	76.8%
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%
Total Course Maintenance Expense	60,211.23	150,200.00	-89,988.77	40.1%
Landscape Maintenance	4,897.88	40,000.00	-35,102.12	12.2%
Parks Operating Expenses				
Ball Field	837.00	19,000.00	-18,163.00	4.4%
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%
Total Parks Operating Expenses	837.00	19,500.00	-18,663.00	4.3%
Pro-Shop Expenses				
Miscellaneous	0.00	0.00	0.00	0.0%
Supplies	4,354.87	7,500.00	-3,145.13	58.1%
Tournament Expense	0.00	3,000.00	-3,000.00	0.0%

ALL FUNDS: Statement of Activities Budget to Actual

January through May 2022

	<u>Jan - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Pro-Shop Expenses	4,354.87	10,500.00	-6,145.13	41.5%
Program Expenditures				
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	3,294.25	3,000.00	294.25	109.8%
Scholarships	75.00			
Soccer	611.86	250.00	361.86	244.7%
Soccer-Tiny tots	0.00	250.00	-250.00	0.0%
Sports Shirts	101.55	3,500.00	-3,398.45	2.9%
Tee Ball	325.22			
Volleyball	64.00	100.00	-36.00	64.0%
Wrestling	555.88			
Program Expenditures - Other	0.00	1,000.00	-1,000.00	0.0%
Total Program Expenditures	6,523.10	16,350.00	-9,826.90	39.9%
Rec Center Operating Expenses				
Janitorial	0.00	5,000.00	-5,000.00	0.0%
Pool Expense	4,826.84	20,000.00	-15,173.16	24.1%
Program Expenditures-Rec	0.00	10,000.00	-10,000.00	0.0%
Repairs & Maintenance General	2,865.50	10,000.00	-7,134.50	28.7%
Supplies	3,126.65	16,000.00	-12,873.35	19.5%
Rec Center Operating Expenses - Ot...	0.00	0.00	0.00	0.0%
Total Rec Center Operating Expenses	10,818.99	61,000.00	-50,181.01	17.7%
Television-Music	1,167.35	3,000.00	-1,832.65	38.9%
Utilities				
Electrical	19,747.02	68,600.00	-48,852.98	28.8%
Electrical 2	7,274.14	39,240.00	-31,965.86	18.5%
Natural Gas	15,796.20	25,000.00	-9,203.80	63.2%
Sewer	3,190.88	11,100.00	-7,909.12	28.7%
Trash	1,658.27	5,100.00	-3,441.73	32.5%
Water	2,564.04	34,700.00	-32,135.96	7.4%
Total Utilities	50,230.55	183,740.00	-133,509.45	27.3%
Water Rights	0.00	0.00	0.00	0.0%
Total Operating Expense	140,512.71	487,790.00	-347,277.29	28.8%
Payroll Expenses				
Employee Insurance	35,175.28	136,612.00	-101,436.72	25.7%
Payroll Taxes	29,071.93	76,162.00	-47,090.07	38.2%
Retirement Account	4,106.82	14,200.00	-10,093.18	28.9%
Wages	340,099.90	937,625.00	-597,525.10	36.3%

ALL FUNDS: Statement of Activities Budget to Actual

January through May 2022

	<u>Jan - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total Payroll Expenses	408,453.93	1,164,599.00	-756,145.07	35.1%
Repairs and Maintenance				
Building Repair & Maintenance	54,203.87	185,000.00	-130,796.13	29.3%
Equipment Repairs & Maintenance	1,358.86	11,000.00	-9,641.14	12.4%
Repairs and Maintenance - Other	24,016.44	42,500.00	-18,483.56	56.5%
Total Repairs and Maintenance	79,579.17	238,500.00	-158,920.83	33.4%
Total Expense	835,352.60	2,364,909.00	-1,529,556.40	35.3%
Net Ordinary Income	932,322.73	410,982.00	521,340.73	226.9%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Income	0.00	1,987,199.51	-1,987,199.51	0.0%
Other Expense				
Capital Outlay				
Golf Course				
Building	0.00	0.00	0.00	0.0%
Cart Paths	0.00	20,000.00	-20,000.00	0.0%
Daisy Ditch	0.00	50,000.00	-50,000.00	0.0%
Golf Equipment				
Golf Maint Equip	58,065.85	83,000.00	-24,934.15	70.0%
Total Golf Equipment	58,065.85	83,000.00	-24,934.15	70.0%
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%
Total Golf Course	58,065.85	423,000.00	-364,934.15	13.7%
Rec Center Capital Improvements				
HVAC	0.00	0.00	0.00	0.0%
Pool Projects	0.00	30,000.00	-30,000.00	0.0%
Rec Building Improvements	14,456.95	400,000.00	-385,543.05	3.6%
Water Transfer Project	15,152.55	60,000.00	-44,847.45	25.3%
Total Rec Center Capital Improvements	29,609.50	490,000.00	-460,390.50	6.0%
Total Capital Outlay	87,675.35	913,000.00	-825,324.65	9.6%
Transfers Out	0.00	1,987,199.51	-1,987,199.51	0.0%
Total Other Expense	87,675.35	2,900,199.51	-2,812,524.16	3.0%
Net Other Income	-87,675.35	-913,000.00	825,324.65	9.6%

10:16 AM
06/13/22
Accrual Basis

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through May 2022

	<u>Jan - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>844,647.38</u>	<u>-502,018.00</u>	<u>1,346,665.38</u>	<u>-168.3%</u>