

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

| | Jan - Jul 20 | Budget | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Non-Operating Income | | | | |
| Conservation Trust Fund Contributions | 9,793.81 | 22,000.00 | -12,206.19 | 44.5% |
| Community Park Classic Contributions - Other | 400.00 | 10,000.00 | -9,600.00 | 4.0% |
| Contributions - Other | 50.08 | 1,000.00 | -949.92 | 5.0% |
| Total Contributions | 450.08 | 11,000.00 | -10,549.92 | 4.1% |
| Gas Royalties | 30,773.92 | 80,000.00 | -49,226.08 | 38.5% |
| Grants | 0.00 | 475,000.00 | -475,000.00 | 0.0% |
| Interest Income | 28,928.14 | 104,000.00 | -75,071.86 | 27.8% |
| KSUN Lease | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Property Tax Revenue | | | | |
| Abatement | -176.74 | 0.00 | -176.74 | 100.0% |
| Delinquent Taxes | 159,393.36 | | | |
| Dow Energy Impact Grant Proceed | 18.43 | | | |
| Interest on Delinquent Taxes | 9,459.10 | | | |
| Specific Ownership Tax | 80,966.09 | 145,000.00 | -64,033.91 | 55.8% |
| Property Tax Revenue - Other | 1,905,913.05 | 2,177,820.00 | -271,906.95 | 87.5% |
| Total Property Tax Revenue | 2,155,573.29 | 2,322,820.00 | -167,246.71 | 92.8% |
| Rent Cafe | | | | |
| Rental Income | 9,400.00 | 13,800.00 | -4,400.00 | 68.1% |
| Total Rent Cafe | 9,400.00 | 13,800.00 | -4,400.00 | 68.1% |
| Total Non-Operating Income | 2,234,919.24 | 3,030,120.00 | -795,200.76 | 73.8% |
| Operating Income | | | | |
| Community Park Rental Course Income | 200.00 | | | |
| Advantage Club-Memberships | 150,635.00 | 160,000.00 | -9,365.00 | 94.1% |
| Cart Fees | 71,411.00 | 83,500.00 | -12,089.00 | 85.5% |
| Discounts | -3,527.66 | | | |
| Driving Range | 8,140.26 | 10,000.00 | -1,859.74 | 81.4% |
| Gift card | 1,722.00 | | | |
| Golf Customer PrePaid | 4,769.94 | | | |
| Green Fees | 121,789.00 | 155,000.00 | -33,211.00 | 78.6% |
| Tournament Income | 0.00 | | | |
| Course Income - Other | 67.42 | | | |
| Total Course Income | 355,006.96 | 408,500.00 | -53,493.04 | 86.9% |
| Golf Pro Shop Sales | | | | |
| Balls-Gloves | 12,238.66 | 16,000.00 | -3,761.34 | 76.5% |
| Hard Goods | 13,741.49 | 22,000.00 | -8,258.51 | 62.5% |
| Headwear | 6,190.88 | 12,500.00 | -6,309.12 | 49.5% |
| Soft Goods | 15,313.80 | 25,000.00 | -9,686.20 | 61.3% |
| Total Golf Pro Shop Sales | 47,484.83 | 75,500.00 | -28,015.17 | 62.9% |
| Program Income | | | | |

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| 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 | 2,100.00 | | | |
| New P&R Programs | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| 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 | 1,457.00 | 11,000.00 | -9,543.00 | 13.2% |
| Total Program Income | 3,864.62 | 45,850.00 | -41,985.38 | 8.4% |
| Rec Sales | | | | |
| Charge for Services | 229.50 | 1,000.00 | -770.50 | 23.0% |
| Day Passes | 12,734.00 | 36,200.00 | -23,466.00 | 35.2% |
| Fitness Classes | 456.50 | 3,800.00 | -3,343.50 | 12.0% |
| Memberships | | | | |
| Membership In District | | | | |
| Adult Memberships | 29,781.00 | 279,000.00 | -249,219.00 | 10.7% |
| Adult Monthly | 15,458.00 | | | |
| Family In-District | 11,915.66 | | | |
| Family Month | 1,977.25 | | | |
| Youth-Memberships | 2,080.00 | 105,000.00 | -102,920.00 | 2.0% |
| Youth Monthly | 2,577.00 | | | |
| Total Membership In District | 63,788.91 | 384,000.00 | -320,211.09 | 16.6% |
| Memberships Out of District | | | | |
| Out of District Monthly | 2,217.50 | | | |
| Memberships Out of District - Other | 1,602.08 | 12,000.00 | -10,397.92 | 13.4% |
| Total Memberships Out of District | 3,819.58 | 12,000.00 | -8,180.42 | 31.8% |
| Total Memberships | 67,608.49 | 396,000.00 | -328,391.51 | 17.1% |
| Misc. Program Income | 641.38 | | | |
| 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 | 5,080.12 | 25,000.00 | -19,919.88 | 20.3% |
| Sale of Goods | 2,737.86 | 12,000.00 | -9,262.14 | 22.8% |

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| Silver Sneakers & Active Fit | 4,503.23 | 8,500.00 | -3,996.77 | 53.0% |
| Swim Lessons | 3,216.00 | 7,000.00 | -3,784.00 | 45.9% |
| Universal Tickets | 5,291.12 | 18,000.00 | -12,708.88 | 29.4% |
| Total Rec Sales | 102,498.20 | 528,100.00 | -425,601.80 | 19.4% |
| RRR Run-Ride-Raft | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total Operating Income | 509,054.61 | 1,072,950.00 | -563,895.39 | 47.4% |
| Total Income | 2,743,973.85 | 4,103,070.00 | -1,359,096.15 | 66.9% |
| Cost of Goods Sold | | | | |
| Cost of Goods Sold | | | | |
| Pro Shop Cost of Goods Sold | | | | |
| Balls/Gloves | 5,079.73 | 8,000.00 | -2,920.27 | 63.5% |
| Hard Goods | 12,910.52 | 20,000.00 | -7,089.48 | 64.6% |
| Headwear | 3,307.42 | 2,000.00 | 1,307.42 | 165.4% |
| Soft Goods | 16,479.84 | 24,000.00 | -7,520.16 | 68.7% |
| Total Pro Shop Cost of Goods Sold | 37,777.51 | 54,000.00 | -16,222.49 | 70.0% |
| Rec Center Cost of goods sold | 3,690.53 | 5,000.00 | -1,309.47 | 73.8% |
| Total Cost of Goods Sold | 41,468.04 | 59,000.00 | -17,531.96 | 70.3% |
| Total COGS | 41,468.04 | 59,000.00 | -17,531.96 | 70.3% |
| Gross Profit | 2,702,505.81 | 4,044,070.00 | -1,341,564.19 | 66.8% |
| Expense | | | | |
| Automobile Expense | 1,181.31 | 600.00 | 581.31 | 196.9% |
| Community Park Golf Classic | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| General and Administrative | | | | |
| Accounting | 21,000.00 | 42,000.00 | -21,000.00 | 50.0% |
| Advertising and Promotion | 624.91 | 25,000.00 | -24,375.09 | 2.5% |
| Bankcard Fees | 8,818.69 | 16,000.00 | -7,181.31 | 55.1% |
| Computer and Internet Expenses | | | | |
| Website | 557.30 | | | |
| Computer and Internet Expenses - O... | 18,482.12 | 20,200.00 | -1,717.88 | 91.5% |
| Total Computer and Internet Expenses | 19,039.42 | 20,200.00 | -1,160.58 | 94.3% |
| Contingency | 0.00 | 60,000.00 | -60,000.00 | 0.0% |
| Director Compensation | 1,200.00 | 4,000.00 | -2,800.00 | 30.0% |
| District Oversight Management | | | | |
| Out of Scope | 1,685.00 | 3,000.00 | -1,315.00 | 56.2% |
| District Oversight Management - Other | 44,004.00 | 88,008.00 | -44,004.00 | 50.0% |
| Total District Oversight Management | 45,689.00 | 91,008.00 | -45,319.00 | 50.2% |
| Elections | 15,865.04 | 20,000.00 | -4,134.96 | 79.3% |
| Employee Background Verif | 172.71 | 500.00 | -327.29 | 34.5% |
| Grant Preparation | 2,538.35 | 3,000.00 | -461.65 | 84.6% |
| Insurance Expense | | | | |
| Property & Liability | 22,416.00 | 50,000.00 | -27,584.00 | 44.8% |

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| Workers Comp | 9,972.00 | 18,600.00 | -8,628.00 | 53.6% |
| Total Insurance Expense | 32,388.00 | 68,600.00 | -36,212.00 | 47.2% |
| Licenses | 10.00 | | | |
| Misc. Expense | 505.72 | | | |
| Office Equipment | 1,070.10 | 500.00 | 570.10 | 214.0% |
| Office Supplies | 3,386.38 | 7,000.00 | -3,613.62 | 48.4% |
| Payroll Services | 4,200.00 | 8,500.00 | -4,300.00 | 49.4% |
| Postage & Freight | 1,202.67 | 2,920.00 | -1,717.33 | 41.2% |
| Printing | 1,132.89 | 2,750.00 | -1,617.11 | 41.2% |
| Professional Fees | | | | |
| Audit-Statutory | 9,000.00 | 10,500.00 | -1,500.00 | 85.7% |
| Legal | 2,505.70 | 20,000.00 | -17,494.30 | 12.5% |
| Total Professional Fees | 11,505.70 | 30,500.00 | -18,994.30 | 37.7% |
| Security System | 503.01 | 950.00 | -446.99 | 52.9% |
| Telephone Expense | 1,339.84 | 24,000.00 | -22,660.16 | 5.6% |
| Training/Dues/Subscriptions | 2,673.40 | 8,000.00 | -5,326.60 | 33.4% |
| Total General and Administrative | 174,865.83 | 435,428.00 | -260,562.17 | 40.2% |
| Non-Operating Expense | | | | |
| TABOR | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| Treasurer's Fees | 41,491.85 | 44,500.00 | -3,008.15 | 93.2% |
| Total Non-Operating Expense | 41,491.85 | 119,500.00 | -78,008.15 | 34.7% |
| Operating Expense | | | | |
| Course Maintenance Expense | | | | |
| Chemicals & Fertilizer | 24,412.39 | 48,000.00 | -23,587.61 | 50.9% |
| Equipment Repairs | 4,208.89 | 18,000.00 | -13,791.11 | 23.4% |
| Flowers | 892.83 | 1,200.00 | -307.17 | 74.4% |
| Gas/Oil | 7,243.83 | 20,000.00 | -12,756.17 | 36.2% |
| Irrigation Repairs | 49,290.92 | 50,000.00 | -709.08 | 98.6% |
| Maintenance Supplies/Equipment | 16,648.78 | 35,000.00 | -18,351.22 | 47.6% |
| Maintenance Uniforms | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Sand/Soil/Seed | 7,352.62 | 4,000.00 | 3,352.62 | 183.8% |
| Course Maintenance Expense - Other | 3,485.00 | | | |
| Total Course Maintenance Expense | 113,535.26 | 177,200.00 | -63,664.74 | 64.1% |
| Landscape Maintenance | 14,493.44 | 57,000.00 | -42,506.56 | 25.4% |
| Parks Operating Expenses | | | | |
| Ball Field | 9,297.26 | 40,000.00 | -30,702.74 | 23.2% |
| Cleaning Facilities | 662.00 | | | |
| Skate and Dog Parks | 111.89 | 2,500.00 | -2,388.11 | 4.5% |
| Parks Operating Expenses - Other | 3,687.26 | | | |
| Total Parks Operating Expenses | 13,758.41 | 42,500.00 | -28,741.59 | 32.4% |
| Pro-Shop Expenses | | | | |
| Janitorial/Building Maintenance | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Miscellaneous | 213.50 | | | |

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| Supplies | 3,538.41 | 6,000.00 | -2,461.59 | 59.0% |
| Tournament Expense | 852.05 | 5,000.00 | -4,147.95 | 17.0% |
| Total Pro-Shop Expenses | 4,603.96 | 13,000.00 | -8,396.04 | 35.4% |
| Program Expenditures | | | | |
| Baseball-Softball | 39.18 | 2,000.00 | -1,960.82 | 2.0% |
| 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% |
| Movies under the Stars | 1,050.00 | | | |
| New Program Expense | 70.92 | 1,500.00 | -1,429.08 | 4.7% |
| 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 | 231.38 | 100.00 | 131.38 | 231.4% |
| Wrestling | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| Program Expenditures - Other | 328.89 | | | |
| Total Program Expenditures | 2,407.60 | 28,350.00 | -25,942.40 | 8.5% |
| Rec Center Operating Expenses | | | | |
| Janitorial | 18,900.00 | 50,000.00 | -31,100.00 | 37.8% |
| Pool Expense | 7,838.14 | 20,000.00 | -12,161.86 | 39.2% |
| Program Expenditures-Rec | | | | |
| Octoberfest | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Program Expenditures-Rec - Other | 2,372.49 | 1,500.00 | 872.49 | 158.2% |
| Total Program Expenditures-Rec | 2,372.49 | 3,000.00 | -627.51 | 79.1% |
| Repairs & Maintenance General | 1,023.93 | 30,000.00 | -28,976.07 | 3.4% |
| Supplies | 6,349.13 | 15,000.00 | -8,650.87 | 42.3% |
| Total Rec Center Operating Expenses | 36,483.69 | 118,000.00 | -81,516.31 | 30.9% |
| RRR-Run-Ride-Raft | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Television-Music | 1,417.82 | 2,000.00 | -582.18 | 70.9% |
| Utilities | | | | |
| Electrical | 26,667.88 | 69,350.00 | -42,682.12 | 38.5% |
| Electrical 2 | 21,141.11 | 34,000.00 | -12,858.89 | 62.2% |
| Natural Gas | 9,000.10 | 25,000.00 | -15,999.90 | 36.0% |
| Sewer | 5,431.86 | 9,610.00 | -4,178.14 | 56.5% |
| Trash | 1,954.32 | 4,650.00 | -2,695.68 | 42.0% |
| Water | 9,161.77 | 41,100.00 | -31,938.23 | 22.3% |
| Total Utilities | 73,357.04 | 183,710.00 | -110,352.96 | 39.9% |
| Total Operating Expense | 260,057.22 | 636,760.00 | -376,702.78 | 40.8% |

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| Payroll Expenses | 523,232.14 | 1,065,314.00 | -542,081.86 | 49.1% |
| Repairs and Maintenance | | | | |
| Building Repair & Maintenance | 44,111.36 | 55,000.00 | -10,888.64 | 80.2% |
| Equipment Repairs & Maintenance | 1,680.49 | 45,500.00 | -43,819.51 | 3.7% |
| Repairs and Maintenance - Other | 7,358.37 | | | |
| Total Repairs and Maintenance | 53,150.22 | 100,500.00 | -47,349.78 | 52.9% |
| Total Expense | 1,053,978.57 | 2,359,602.00 | -1,305,623.43 | 44.7% |
| Net Ordinary Income | 1,648,527.24 | 1,684,468.00 | -35,940.76 | 97.9% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Transfer In | 0.00 | 1,831,924.00 | -1,831,924.00 | 0.0% |
| Total Other Income | 0.00 | 1,831,924.00 | -1,831,924.00 | 0.0% |
| Other Expense | | | | |
| 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 | 32,508.95 | 45,000.00 | -12,491.05 | 72.2% |
| Total Golf Equipment | 32,508.95 | 45,000.00 | -12,491.05 | 72.2% |
| Irrigation Pond | 10,477.50 | 985,000.00 | -974,522.50 | 1.1% |
| Total Golf Course | 44,088.45 | 1,135,000.00 | -1,090,911.55 | 3.9% |
| Rec Center Capital Improvements | | | | |
| HVAC | 33,899.66 | | | |
| Irrigation with Pond | 4,394.75 | 150,000.00 | -145,605.25 | 2.9% |
| Pool Projects | 11,674.00 | | | |
| Rec Building Improvements | 11,305.00 | 200,000.00 | -188,695.00 | 5.7% |
| Total Rec Center Capital Improvements | 61,273.41 | 350,000.00 | -288,726.59 | 17.5% |
| Total Capital Outlay | 105,361.86 | 1,510,000.00 | -1,404,638.14 | 7.0% |
| Transfers Out | 0.00 | 1,831,924.00 | -1,831,924.00 | 0.0% |
| Total Other Expense | 105,361.86 | 3,341,924.00 | -3,236,562.14 | 3.2% |
| Net Other Income | -105,361.86 | -1,510,000.00 | 1,404,638.14 | 7.0% |
| Net Income | 1,543,165.38 | 174,468.00 | 1,368,697.38 | 884.5% |