

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

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Non-Operating Income</b>				
Conservation Trust Fund Contributions	9,793.81	22,000.00	-12,206.19	44.5%
Community Park Classic Contributions - Other	4,705.00	10,000.00	-5,295.00	47.1%
	50.08	1,000.00	-949.92	5.0%
<b>Total Contributions</b>	4,755.08	11,000.00	-6,244.92	43.2%
Gas Royalties	36,940.56	80,000.00	-43,059.44	46.2%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	31,411.21	104,000.00	-72,588.79	30.2%
KSUN Lease	0.00	1,500.00	-1,500.00	0.0%
<b>Property Tax Revenue</b>				
Abatement	-179.91	0.00	-179.91	100.0%
Delinquent Taxes	181,338.39			
Dow Energy Impact Grant Proceed	18.43			
Interest on Delinquent Taxes	12,537.50			
Specific Ownership Tax	105,046.28	145,000.00	-39,953.72	72.4%
Property Tax Revenue - Other	1,941,964.36	2,177,820.00	-235,855.64	89.2%
<b>Total Property Tax Revenue</b>	2,240,725.05	2,322,820.00	-82,094.95	96.5%
<b>Rent Cafe</b>				
Rental Income	10,600.00	13,800.00	-3,200.00	76.8%
<b>Total Rent Cafe</b>	10,600.00	13,800.00	-3,200.00	76.8%
<b>Total Non-Operating Income</b>	2,334,225.71	3,030,120.00	-695,894.29	77.0%
<b>Operating Income</b>				
Community Park Rental Course Income	200.00			
Advantage Club-Memberships	152,815.00	160,000.00	-7,185.00	95.5%
Cart Fees	108,128.00	83,500.00	24,628.00	129.5%
Discounts	-4,507.94			
Driving Range	10,483.26	10,000.00	483.26	104.8%
Gift card	3,043.00			
Golf Customer PrePaid	8,852.94			
Green Fees	178,558.00	155,000.00	23,558.00	115.2%
Tournament Income	0.00			
Course Income - Other	68.42			
<b>Total Course Income</b>	457,440.68	408,500.00	48,940.68	112.0%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	18,159.32	16,000.00	2,159.32	113.5%
Hard Goods	19,046.46	22,000.00	-2,953.54	86.6%
Headwear	9,593.24	12,500.00	-2,906.76	76.7%
Soft Goods	23,743.36	25,000.00	-1,256.64	95.0%
<b>Total Golf Pro Shop Sales</b>	70,542.38	75,500.00	-4,957.62	93.4%

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<b>Program Income</b>				
<b>Baseball</b>				
Tee Ball	0.00	1,750.00	-1,750.00	0.0%
Baseball - Other	0.00	1,800.00	-1,800.00	0.0%
<b>Total Baseball</b>	<b>0.00</b>	<b>3,550.00</b>	<b>-3,550.00</b>	<b>0.0%</b>
<b>Basketball</b>	<b>980.00</b>	<b>2,000.00</b>	<b>-1,020.00</b>	<b>49.0%</b>
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	350.00	3,000.00	-2,650.00	11.7%
Soccer-Tiny Tot	455.00	2,000.00	-1,545.00	22.8%
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%
<b>Total Program Income</b>	<b>4,669.62</b>	<b>45,850.00</b>	<b>-41,180.38</b>	<b>10.2%</b>
<b>Rec Sales</b>				
Charge for Services	241.50	1,000.00	-758.50	24.2%
Day Passes	15,204.00	36,200.00	-20,996.00	42.0%
Fitness Classes	516.50	3,800.00	-3,283.50	13.6%
<b>Memberships</b>				
<b>Membership In District</b>				
Adult Memberships	31,057.00	279,000.00	-247,943.00	11.1%
Adult Monthly	20,536.00			
Family In-District	12,923.16			
Family Month	2,370.25			
Youth-Memberships	2,440.00	105,000.00	-102,560.00	2.3%
Youth Monthly	3,499.00			
<b>Total Membership In District</b>	<b>72,825.41</b>	<b>384,000.00</b>	<b>-311,174.59</b>	<b>19.0%</b>
<b>Memberships Out of District</b>				
Out of District Monthly	3,168.50			
Memberships Out of District - Other	2,087.08	12,000.00	-9,912.92	17.4%
<b>Total Memberships Out of District</b>	<b>5,255.58</b>	<b>12,000.00</b>	<b>-6,744.42</b>	<b>43.8%</b>
<b>Total Memberships</b>	<b>78,080.99</b>	<b>396,000.00</b>	<b>-317,919.01</b>	<b>19.7%</b>

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Misc. Program Income	691.88			
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	6,182.12	25,000.00	-18,817.88	24.7%
Sale of Goods	3,304.49	12,000.00	-8,695.51	27.5%
<b>Silver Sneakers &amp; Active Fit</b>	5,215.23	8,500.00	-3,284.77	61.4%
Swim Lessons	3,769.00	7,000.00	-3,231.00	53.8%
Universal Tickets	6,860.12	18,000.00	-11,139.88	38.1%
<b>Total Rec Sales</b>	120,065.83	528,100.00	-408,034.17	22.7%
<b>RRR Run-Ride-Raft</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Total Operating Income</b>	652,918.51	1,072,950.00	-420,031.49	60.9%
<b>Total Income</b>	2,987,144.22	4,103,070.00	-1,115,925.78	72.8%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	9,939.98	8,000.00	1,939.98	124.2%
Hard Goods	16,582.71	20,000.00	-3,417.29	82.9%
Headwear	3,985.27	2,000.00	1,985.27	199.3%
Soft Goods	25,282.64	24,000.00	1,282.64	105.3%
<b>Total Pro Shop Cost of Goods Sold</b>	55,790.60	54,000.00	1,790.60	103.3%
<b>Rec Center Cost of goods sold</b>	3,690.53	5,000.00	-1,309.47	73.8%
<b>Total Cost of Goods Sold</b>	59,481.13	59,000.00	481.13	100.8%
<b>Total COGS</b>	59,481.13	59,000.00	481.13	100.8%
<b>Gross Profit</b>	2,927,663.09	4,044,070.00	-1,116,406.91	72.4%
<b>Expense</b>				
Automobile Expense	1,181.31	600.00	581.31	196.9%
Community Park Golf Classic	942.50	1,500.00	-557.50	62.8%
<b>General and Administrative</b>				
Accounting	28,000.00	42,000.00	-14,000.00	66.7%
Advertising and Promotion	4,244.91	25,000.00	-20,755.09	17.0%
Bankcard Fees	11,522.10	16,000.00	-4,477.90	72.0%
<b>Computer and Internet Expenses</b>				
Website	1,121.76			
Computer and Internet Expenses - O...	22,388.12	20,200.00	2,188.12	110.8%
<b>Total Computer and Internet Expenses</b>	23,509.88	20,200.00	3,309.88	116.4%
<b>Contingency</b>	0.00	60,000.00	-60,000.00	0.0%
Director Compensation	1,600.00	4,000.00	-2,400.00	40.0%
<b>District Oversight Management</b>				
Out of Scope	3,200.00	3,000.00	200.00	106.7%
District Oversight Management - Other	58,672.00	88,008.00	-29,336.00	66.7%
<b>Total District Oversight Management</b>	61,872.00	91,008.00	-29,136.00	68.0%

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<b>Elections</b>	15,865.04	20,000.00	-4,134.96	79.3%
<b>Employee Background Verif</b>	204.71	500.00	-295.29	40.9%
<b>Grant Preparation</b>	3,737.35	3,000.00	737.35	124.6%
<b>Insurance Expense</b>				
<b>Property &amp; Liability</b>	32,965.00	50,000.00	-17,035.00	65.9%
<b>Workers Comp</b>	13,222.00	18,600.00	-5,378.00	71.1%
<b>Total Insurance Expense</b>	46,187.00	68,600.00	-22,413.00	67.3%
<b>Licenses</b>	10.00			
<b>Misc. Expense</b>	726.61			
<b>Office Equipment</b>	1,395.76	500.00	895.76	279.2%
<b>Office Supplies</b>	4,278.53	7,000.00	-2,721.47	61.1%
<b>Payroll Services</b>	5,600.00	8,500.00	-2,900.00	65.9%
<b>Postage &amp; Freight</b>	1,494.67	2,920.00	-1,425.33	51.2%
<b>Printing</b>	1,132.89	2,750.00	-1,617.11	41.2%
<b>Professional Fees</b>				
<b>Audit-Statutory</b>	9,000.00	10,500.00	-1,500.00	85.7%
<b>Legal</b>	4,203.20	20,000.00	-15,796.80	21.0%
<b>Total Professional Fees</b>	13,203.20	30,500.00	-17,296.80	43.3%
<b>Security System</b>	803.01	950.00	-146.99	84.5%
<b>Telephone Expense</b>	1,339.84	24,000.00	-22,660.16	5.6%
<b>Training/Dues/Subscriptions</b>	3,014.40	8,000.00	-4,985.60	37.7%
<b>Total General and Administrative</b>	229,741.90	435,428.00	-205,686.10	52.8%
<b>Non-Operating Expense</b>				
<b>TABOR</b>	0.00	75,000.00	-75,000.00	0.0%
<b>Treasurer's Fees</b>	42,713.29	44,500.00	-1,786.71	96.0%
<b>Total Non-Operating Expense</b>	42,713.29	119,500.00	-76,786.71	35.7%
<b>Operating Expense</b>				
<b>Course Maintenance Expense</b>				
<b>Chemicals &amp; Fertilizer</b>	26,210.63	48,000.00	-21,789.37	54.6%
<b>Equipment Repairs</b>	4,570.75	18,000.00	-13,429.25	25.4%
<b>Flowers</b>	892.83	1,200.00	-307.17	74.4%
<b>Gas/Oil</b>	11,549.69	20,000.00	-8,450.31	57.7%
<b>Irrigation Repairs</b>	55,385.14	50,000.00	5,385.14	110.8%
<b>Maintenance Supplies/Equipment</b>	18,959.92	35,000.00	-16,040.08	54.2%
<b>Maintenance Uniforms</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Sand/Soil/Seed</b>	12,119.88	4,000.00	8,119.88	303.0%
<b>Course Maintenance Expense - Other</b>	3,710.00			
<b>Total Course Maintenance Expense</b>	133,398.84	177,200.00	-43,801.16	75.3%
<b>Landscape Maintenance</b>	23,721.13	57,000.00	-33,278.87	41.6%

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<b>Parks Operating Expenses</b>				
Ball Field	20,597.82	40,000.00	-19,402.18	51.5%
Cleaning Facilities	746.00			
Skate and Dog Parks	111.89	2,500.00	-2,388.11	4.5%
Parks Operating Expenses - Other	3,687.26			
<b>Total Parks Operating Expenses</b>	25,142.97	42,500.00	-17,357.03	59.2%
<b>Pro-Shop Expenses</b>				
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
Miscellaneous	213.50			
Supplies	6,057.80	6,000.00	57.80	101.0%
Tournament Expense	852.05	5,000.00	-4,147.95	17.0%
<b>Total Pro-Shop Expenses</b>	7,123.35	13,000.00	-5,876.65	54.8%
<b>Program Expenditures</b>				
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	1,657.35			
New Program Expense	362.00	1,500.00	-1,138.00	24.1%
Program Events	0.00	500.00	-500.00	0.0%
Soccer	193.33	1,000.00	-806.67	19.3%
Soccer-Tiny tots	-175.00	1,000.00	-1,175.00	-17.5%
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	474.89			
<b>Total Program Expenditures</b>	3,470.36	28,350.00	-24,879.64	12.2%
<b>Rec Center Operating Expenses</b>				
Janitorial	26,460.00	50,000.00	-23,540.00	52.9%
Pool Expense	18,454.87	20,000.00	-1,545.13	92.3%
Program Expenditures-Rec				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	2,528.24	1,500.00	1,028.24	168.5%
<b>Total Program Expenditures-Rec</b>	2,528.24	3,000.00	-471.76	84.3%
Repairs & Maintenance General	2,119.16	30,000.00	-27,880.84	7.1%
Supplies	7,243.18	15,000.00	-7,756.82	48.3%
<b>Total Rec Center Operating Expenses</b>	56,805.45	118,000.00	-61,194.55	48.1%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,746.03	2,000.00	-253.97	87.3%

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<b>Utilities</b>				
Electrical	37,787.83	69,350.00	-31,562.17	54.5%
Electrical 2	36,039.85	34,000.00	2,039.85	106.0%
Natural Gas	10,354.91	25,000.00	-14,645.09	41.4%
Sewer	6,983.82	9,610.00	-2,626.18	72.7%
Trash	2,428.84	4,650.00	-2,221.16	52.2%
Water	24,925.13	41,100.00	-16,174.87	60.6%
<b>Total Utilities</b>	<u>118,520.38</u>	<u>183,710.00</u>	<u>-65,189.62</u>	<u>64.5%</u>
<b>Total Operating Expense</b>	369,928.51	636,760.00	-266,831.49	58.1%
<b>Payroll Expenses</b>	698,085.25	1,065,314.00	-367,228.75	65.5%
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	48,772.65	55,000.00	-6,227.35	88.7%
Equipment Repairs & Maintenance	1,641.50	45,500.00	-43,858.50	3.6%
Repairs and Maintenance - Other	8,273.87			
<b>Total Repairs and Maintenance</b>	<u>58,688.02</u>	<u>100,500.00</u>	<u>-41,811.98</u>	<u>58.4%</u>
<b>Total Expense</b>	<u>1,401,280.78</u>	<u>2,359,602.00</u>	<u>-958,321.22</u>	<u>59.4%</u>
<b>Net Ordinary Income</b>	1,526,382.31	1,684,468.00	-158,085.69	90.6%
<b>Other Income/Expense</b>				
Other Income				
Transfer In	0.00	1,831,924.00	-1,831,924.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>1,831,924.00</u>	<u>-1,831,924.00</u>	<u>0.0%</u>
<b>Other Expense</b>				
Capital Outlay				
Community Park				
CP Playground-Furnishings	0.00	25,000.00	-25,000.00	0.0%
<b>Total Community Park</b>	<u>0.00</u>	<u>25,000.00</u>	<u>-25,000.00</u>	<u>0.0%</u>
Golf Course				
Cart Paths	0.00	40,000.00	-40,000.00	0.0%
Daisy Ditch	1,262.00	65,000.00	-63,738.00	1.9%
Golf Equipment				
Golf Maint Equip	32,508.95	45,000.00	-12,491.05	72.2%
<b>Total Golf Equipment</b>	<u>32,508.95</u>	<u>45,000.00</u>	<u>-12,491.05</u>	<u>72.2%</u>
Irrigation Pond	10,477.50	985,000.00	-974,522.50	1.1%
Irrigation System	156,432.29			
<b>Total Golf Course</b>	<u>200,680.74</u>	<u>1,135,000.00</u>	<u>-934,319.26</u>	<u>17.7%</u>

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<b>Rec Center Capital Improvements</b>				
HVAC	33,899.66			
Irrigation with Pond	6,972.25	150,000.00	-143,027.75	4.6%
Pool Projects	25,026.82			
Rec Building Improvements	11,305.00	200,000.00	-188,695.00	5.7%
<b>Total Rec Center Capital Improvements</b>	<u>77,203.73</u>	<u>350,000.00</u>	<u>-272,796.27</u>	<u>22.1%</u>
<b>Total Capital Outlay</b>	<u>277,884.47</u>	<u>1,510,000.00</u>	<u>-1,232,115.53</u>	<u>18.4%</u>
<b>Transfers Out</b>	<u>0.00</u>	<u>1,831,924.00</u>	<u>-1,831,924.00</u>	<u>0.0%</u>
<b>Total Other Expense</b>	<u>277,884.47</u>	<u>3,341,924.00</u>	<u>-3,064,039.53</u>	<u>8.3%</u>
<b>Net Other Income</b>	<u>-277,884.47</u>	<u>-1,510,000.00</u>	<u>1,232,115.53</u>	<u>18.4%</u>
<b>Net Income</b>	<u><u>1,248,497.84</u></u>	<u><u>174,468.00</u></u>	<u><u>1,074,029.84</u></u>	<u><u>715.6%</u></u>