

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

| | Jan - Dec 20 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------|--------------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Misc. Income | 746.13 | | | |
| Non-Operating Income | | | | |
| Conservation Trust Fund Contributions | 20,522.57 | 22,000.00 | -1,477.43 | 93.3% |
| Community Park Classic | 4,705.00 | 10,000.00 | -5,295.00 | 47.1% |
| Contributions - Other | 575.08 | 1,000.00 | -424.92 | 57.5% |
| Total Contributions | 5,280.08 | 11,000.00 | -5,719.92 | 48.0% |
| Gas Royalties | 47,305.90 | 80,000.00 | -32,694.10 | 59.1% |
| Grants | 206,547.12 | 475,000.00 | -268,452.88 | 43.5% |
| Interest Income | 33,166.06 | 104,000.00 | -70,833.94 | 31.9% |
| KSUN Lease | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Property Tax Revenue | | | | |
| Abatement | -179.91 | 0.00 | -179.91 | 100.0% |
| Delinquent Taxes | 181,351.29 | | | |
| Dow Energy Impact Grant Proceed | 18.43 | | | |
| Interest on Delinquent Taxes | 12,570.86 | | | |
| Specific Ownership Tax | 143,135.41 | 145,000.00 | -1,864.59 | 98.7% |
| Property Tax Revenue - Other | 1,942,459.70 | 2,177,820.00 | -235,360.30 | 89.2% |
| Total Property Tax Revenue | 2,279,355.78 | 2,322,820.00 | -43,464.22 | 98.1% |
| Rent Cafe | | | | |
| Rental Income | 14,200.00 | 13,800.00 | 400.00 | 102.9% |
| Total Rent Cafe | 14,200.00 | 13,800.00 | 400.00 | 102.9% |
| Total Non-Operating Income | 2,606,377.51 | 3,030,120.00 | -423,742.49 | 86.0% |
| Operating Income | | | | |
| Community Park Rental | 200.00 | | | |
| Course Income | | | | |
| Advantage Club-Memberships | 152,290.00 | 160,000.00 | -7,710.00 | 95.2% |
| Cart Fees | 127,213.00 | 83,500.00 | 43,713.00 | 152.4% |
| Discounts | -12,485.06 | | | |
| Driving Range | 12,021.26 | 10,000.00 | 2,021.26 | 120.2% |
| Gift card | 3,868.00 | | | |
| Golf Customer PrePaid | 15,775.88 | | | |
| Green Fees | 201,050.00 | 155,000.00 | 46,050.00 | 129.7% |
| Tournament Income | 921.96 | | | |
| Course Income - Other | 110.42 | | | |
| Total Course Income | 500,765.46 | 408,500.00 | 92,265.46 | 122.6% |
| Golf Pro Shop Sales | | | | |
| Balls-Gloves | 26,573.21 | 16,000.00 | 10,573.21 | 166.1% |
| Hard Goods | 27,811.65 | 22,000.00 | 5,811.65 | 126.4% |
| Headwear | 11,312.58 | 12,500.00 | -1,187.42 | 90.5% |
| Soft Goods | 21,538.49 | 25,000.00 | -3,461.51 | 86.2% |
| Total Golf Pro Shop Sales | 87,235.93 | 75,500.00 | 11,735.93 | 115.5% |

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| Program Income | | | | |
| 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 | 70.00 | 1,000.00 | -930.00 | 7.0% |
| 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 | 180.00 | 3,500.00 | -3,320.00 | 5.1% |
| 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 | 560.00 | 2,000.00 | -1,440.00 | 28.0% |
| Softball-Adult | 0.00 | 0.00 | 0.00 | 0.0% |
| Sports Shirts | 150.12 | 4,000.00 | -3,849.88 | 3.8% |
| Volleyball-Adult | 875.00 | 800.00 | 75.00 | 109.4% |
| Wrestling | | | | |
| Wrestling-Youth | -172.50 | | | |
| Wrestling - Other | 1,457.00 | 11,000.00 | -9,543.00 | 13.2% |
| Total Wrestling | 1,284.50 | 11,000.00 | -9,715.50 | 11.7% |
| Total Program Income | 5,727.12 | 45,850.00 | -40,122.88 | 12.5% |
| Rec Sales | | | | |
| Charge for Services | 352.50 | 1,000.00 | -647.50 | 35.3% |
| Day Passes | 18,569.00 | 36,200.00 | -17,631.00 | 51.3% |
| Fitness Classes | 957.50 | 3,800.00 | -2,842.50 | 25.2% |
| Memberships | | | | |
| Membership In District | | | | |
| Adult Memberships | 33,676.00 | 279,000.00 | -245,324.00 | 12.1% |
| Adult Monthly | 28,482.00 | | | |
| Family In-District | 12,923.16 | | | |
| Family Month | 3,327.25 | | | |
| Youth-Memberships | 2,665.00 | 105,000.00 | -102,335.00 | 2.5% |
| Youth Monthly | 4,465.00 | | | |
| Membership In District - Other | 204.00 | | | |
| Total Membership In District | 85,742.41 | 384,000.00 | -298,257.59 | 22.3% |
| Memberships Out of District | | | | |
| Out of District Monthly | 5,344.50 | | | |
| Memberships Out of District - Other | 2,291.83 | 12,000.00 | -9,708.17 | 19.1% |
| Total Memberships Out of District | 7,636.33 | 12,000.00 | -4,363.67 | 63.6% |
| Total Memberships | 93,378.74 | 396,000.00 | -302,621.26 | 23.6% |

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| Misc. Program Income | 690.23 | | | |
| 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 | 7,172.12 | 25,000.00 | -17,827.88 | 28.7% |
| Sale of Goods | 4,184.95 | 12,000.00 | -7,815.05 | 34.9% |
| Silver Sneakers & Active Fit | 6,872.23 | 8,500.00 | -1,627.77 | 80.8% |
| Swim Lessons | 4,014.00 | 7,000.00 | -2,986.00 | 57.3% |
| Universal Tickets | 8,959.62 | 18,000.00 | -9,040.38 | 49.8% |
| Total Rec Sales | 145,150.89 | 528,100.00 | -382,949.11 | 27.5% |
| RRR Run-Ride-Raft | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total Operating Income | 739,079.40 | 1,072,950.00 | -333,870.60 | 68.9% |
| Total Income | 3,346,203.04 | 4,103,070.00 | -756,866.96 | 81.6% |
| Cost of Goods Sold | | | | |
| Cost of Goods Sold | | | | |
| Pro Shop Cost of Goods Sold | | | | |
| Balls/Gloves | 15,499.12 | 8,000.00 | 7,499.12 | 193.7% |
| Hard Goods | 24,079.51 | 20,000.00 | 4,079.51 | 120.4% |
| Headwear | 8,089.37 | 2,000.00 | 6,089.37 | 404.5% |
| Soft Goods | 28,676.76 | 24,000.00 | 4,676.76 | 119.5% |
| Total Pro Shop Cost of Goods Sold | 76,344.76 | 54,000.00 | 22,344.76 | 141.4% |
| Rec Center Cost of goods sold | 4,934.10 | 5,000.00 | -65.90 | 98.7% |
| Total Cost of Goods Sold | 81,278.86 | 59,000.00 | 22,278.86 | 137.8% |
| Total COGS | 81,278.86 | 59,000.00 | 22,278.86 | 137.8% |
| Gross Profit | 3,264,924.18 | 4,044,070.00 | -779,145.82 | 80.7% |
| Expense | | | | |
| Depreciation Expense | 341,389.00 | | | |
| General and Administrative | | | | |
| Accounting | 45,249.99 | 42,000.00 | 3,249.99 | 107.7% |
| Advertising and Promotion | 4,344.91 | 25,000.00 | -20,655.09 | 17.4% |
| Bankcard Fees | 14,918.45 | 16,000.00 | -1,081.55 | 93.2% |
| Computer and Internet Expenses | | | | |
| Website | 1,121.76 | | | |
| Computer and Internet Expenses - O... | 45,832.44 | 20,200.00 | 25,632.44 | 226.9% |
| Total Computer and Internet Expenses | 46,954.20 | 20,200.00 | 26,754.20 | 232.4% |
| Contingency | 0.00 | 60,000.00 | -60,000.00 | 0.0% |
| Director Compensation | 2,065.00 | 4,000.00 | -1,935.00 | 51.6% |
| District Oversight Management | | | | |
| Out of Scope | 3,200.00 | 3,000.00 | 200.00 | 106.7% |
| District Oversight Management - Other | 89,756.01 | 88,008.00 | 1,748.01 | 102.0% |
| Total District Oversight Management | 92,956.01 | 91,008.00 | 1,948.01 | 102.1% |
| Elections | 15,865.04 | 20,000.00 | -4,134.96 | 79.3% |

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| Employee Background Verif | 239.71 | 500.00 | -260.29 | 47.9% |
| Grant Preparation | 3,737.35 | 3,000.00 | 737.35 | 124.6% |
| Insurance Expense | | | | |
| Property & Liability | 40,051.67 | 50,000.00 | -9,948.33 | 80.1% |
| Workers Comp | 13,222.00 | 18,600.00 | -5,378.00 | 71.1% |
| Total Insurance Expense | 53,273.67 | 68,600.00 | -15,326.33 | 77.7% |
| Licenses | 80.00 | | | |
| Misc. Expense | 1,919.74 | | | |
| Office Equipment | 2,699.83 | 500.00 | 2,199.83 | 540.0% |
| Office Supplies | 5,775.75 | 7,000.00 | -1,224.25 | 82.5% |
| Payroll Services | 8,325.00 | 8,500.00 | -175.00 | 97.9% |
| Postage & Freight | 2,233.94 | 2,920.00 | -686.06 | 76.5% |
| Printing | 1,152.07 | 2,750.00 | -1,597.93 | 41.9% |
| Professional Fees | | | | |
| Audit-Statutory | 9,000.00 | 10,500.00 | -1,500.00 | 85.7% |
| Legal | 8,160.88 | 20,000.00 | -11,839.12 | 40.8% |
| Total Professional Fees | 17,160.88 | 30,500.00 | -13,339.12 | 56.3% |
| Security System | 4,221.68 | 950.00 | 3,271.68 | 444.4% |
| Telephone Expense | 1,339.84 | 24,000.00 | -22,660.16 | 5.6% |
| Training/Dues/Subscriptions | 3,500.25 | 8,000.00 | -4,499.75 | 43.8% |
| Total General and Administrative | 328,013.31 | 435,428.00 | -107,414.69 | 75.3% |
| Non-Operating Expense | | | | |
| TABOR | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| Treasurer's Fees | 42,724.13 | 44,500.00 | -1,775.87 | 96.0% |
| Total Non-Operating Expense | 42,724.13 | 119,500.00 | -76,775.87 | 35.8% |
| Operating Expense | | | | |
| Automobile Expense | 1,201.32 | 600.00 | 601.32 | 200.2% |
| Community Park Golf Classic | 2,687.50 | 1,500.00 | 1,187.50 | 179.2% |
| Course Maintenance Expense | | | | |
| Chemicals & Fertilizer | 32,091.03 | 48,000.00 | -15,908.97 | 66.9% |
| Equipment Repairs | 5,896.95 | 18,000.00 | -12,103.05 | 32.8% |
| Flowers | 892.83 | 1,200.00 | -307.17 | 74.4% |
| Gas/Oil | 19,690.26 | 20,000.00 | -309.74 | 98.5% |
| Irrigation Repairs | 174,172.88 | 50,000.00 | 124,172.88 | 348.3% |
| Maintenance Supplies/Equipment | 27,497.80 | 35,000.00 | -7,502.20 | 78.6% |
| Maintenance Uniforms | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Sand/Soil/Seed | 12,119.88 | 4,000.00 | 8,119.88 | 303.0% |
| Course Maintenance Expense - Other | 3,710.00 | | | |
| Total Course Maintenance Expense | 276,071.63 | 177,200.00 | 98,871.63 | 155.8% |
| Landscape Maintenance | 34,986.13 | 57,000.00 | -22,013.87 | 61.4% |
| Parks Operating Expenses | | | | |
| Ball Field | 29,689.16 | 40,000.00 | -10,310.84 | 74.2% |
| Cleaning Facilities | 1,117.00 | | | |
| Skate and Dog Parks | 111.89 | 2,500.00 | -2,388.11 | 4.5% |

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| Parks Operating Expenses - Other | 2,457.30 | | | |
| Total Parks Operating Expenses | 33,375.35 | 42,500.00 | -9,124.65 | 78.5% |
| Pro-Shop Expenses | | | | |
| Janitorial/Building Maintenance | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Miscellaneous | 230.75 | | | |
| Supplies | 7,172.34 | 6,000.00 | 1,172.34 | 119.5% |
| Tournament Expense | 1,774.26 | 5,000.00 | -3,225.74 | 35.5% |
| Total Pro-Shop Expenses | 9,177.35 | 13,000.00 | -3,822.65 | 70.6% |
| 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 | 1,657.35 | | | |
| New Program Expense | 515.94 | 1,500.00 | -984.06 | 34.4% |
| Program Events | 0.00 | 500.00 | -500.00 | 0.0% |
| Soccer | 193.33 | 1,000.00 | -806.67 | 19.3% |
| Soccer-Tiny tots | -245.00 | 1,000.00 | -1,245.00 | -24.5% |
| Sports Shirts | 184.46 | 2,750.00 | -2,565.54 | 6.7% |
| 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 | 1,033.84 | | | |
| Total Program Expenditures | 4,297.71 | 28,350.00 | -24,052.29 | 15.2% |
| Rec Center Operating Expenses | | | | |
| Janitorial | 26,460.00 | 50,000.00 | -23,540.00 | 52.9% |
| Pool Expense | 21,519.74 | 20,000.00 | 1,519.74 | 107.6% |
| Program Expenditures-Rec | | | | |
| Octoberfest | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Program Expenditures-Rec - Other | 2,703.59 | 1,500.00 | 1,203.59 | 180.2% |
| Total Program Expenditures-Rec | 2,703.59 | 3,000.00 | -296.41 | 90.1% |
| Repairs & Maintenance General | 2,354.23 | 30,000.00 | -27,645.77 | 7.8% |
| Supplies | 12,130.37 | 15,000.00 | -2,869.63 | 80.9% |
| Rec Center Operating Expenses - Ot... | 73.15 | | | |
| Total Rec Center Operating Expenses | 65,241.08 | 118,000.00 | -52,758.92 | 55.3% |
| RRR-Run-Ride-Raft | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Television-Music | 2,231.97 | 2,000.00 | 231.97 | 111.6% |
| Utilities | | | | |
| Electrical | 50,553.11 | 69,350.00 | -18,796.89 | 72.9% |
| Electrical 2 | 46,880.32 | 34,000.00 | 12,880.32 | 137.9% |
| Natural Gas | 18,585.89 | 25,000.00 | -6,414.11 | 74.3% |

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| Sewer | 9,311.76 | 9,610.00 | -298.24 | 96.9% |
| Trash | 3,634.46 | 4,650.00 | -1,015.54 | 78.2% |
| Water | 37,561.96 | 41,100.00 | -3,538.04 | 91.4% |
| Total Utilities | 166,527.50 | 183,710.00 | -17,182.50 | 90.6% |
| Water Rights | 14,648.78 | | | |
| Total Operating Expense | 610,446.32 | 638,860.00 | -28,413.68 | 95.6% |
| Payroll Expenses | | | | |
| Employee Insurance | 105,059.15 | 114,031.00 | -8,971.85 | 92.1% |
| Payroll Taxes | 62,562.27 | 72,825.00 | -10,262.73 | 85.9% |
| Retirement Account | 9,686.65 | 11,700.00 | -2,013.35 | 82.8% |
| Wages | 777,282.81 | 866,758.00 | -89,475.19 | 89.7% |
| Total Payroll Expenses | 954,590.88 | 1,065,314.00 | -110,723.12 | 89.6% |
| Repairs and Maintenance | | | | |
| Building Repair & Maintenance | 76,478.68 | 55,000.00 | 21,478.68 | 139.1% |
| Equipment Repairs & Maintenance | 2,957.52 | 45,500.00 | -42,542.48 | 6.5% |
| Repairs and Maintenance - Other | 117,735.03 | | | |
| Total Repairs and Maintenance | 197,171.23 | 100,500.00 | 96,671.23 | 196.2% |
| Total Expense | 2,474,334.87 | 2,359,602.00 | 114,732.87 | 104.9% |
| Net Ordinary Income | 790,589.31 | 1,684,468.00 | -893,878.69 | 46.9% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Transfer In | 1,481,795.79 | 1,831,924.00 | -350,128.21 | 80.9% |
| Total Other Income | 1,481,795.79 | 1,831,924.00 | -350,128.21 | 80.9% |
| 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 | | | | |
| Building | 0.00 | | | |
| Cart Paths | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| Daisy Ditch | 0.00 | 65,000.00 | -65,000.00 | 0.0% |
| Golf Equipment | | | | |
| Golf Maint Equip | 0.00 | 45,000.00 | -45,000.00 | 0.0% |
| Total Golf Equipment | 0.00 | 45,000.00 | -45,000.00 | 0.0% |
| Irrigation Back 9 | 0.00 | | | |
| Irrigation Pond | 0.00 | 985,000.00 | -985,000.00 | 0.0% |
| Irrigation System | 0.00 | | | |

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| Total Golf Course | 0.00 | 1,135,000.00 | -1,135,000.00 | 0.0% |
| Rec Center Capital Improvements | | | | |
| HVAC | 0.00 | | | |
| Irrigation with Pond | 0.00 | 150,000.00 | -150,000.00 | 0.0% |
| Pool Projects | 0.00 | | | |
| Rec Building Improvements | 0.00 | 200,000.00 | -200,000.00 | 0.0% |
| Total Rec Center Capital Improvements | <u>0.00</u> | <u>350,000.00</u> | <u>-350,000.00</u> | <u>0.0%</u> |
| Total Capital Outlay | 0.00 | 1,510,000.00 | -1,510,000.00 | 0.0% |
| Transfers Out | 1,481,795.79 | 1,831,924.00 | -350,128.21 | 80.9% |
| Total Other Expense | <u>1,481,795.79</u> | <u>3,341,924.00</u> | <u>-1,860,128.21</u> | <u>44.3%</u> |
| Net Other Income | 0.00 | -1,510,000.00 | 1,510,000.00 | 0.0% |
| Net Income | <u><u>790,589.31</u></u> | <u><u>174,468.00</u></u> | <u><u>616,121.31</u></u> | <u><u>453.1%</u></u> |