

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

	Jan - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Non-Operating Income				
Conservation Trust Fund Contributions	4,875.05	22,000.00	-17,124.95	22.2%
Community Park Classic Contributions - Other	400.00	10,000.00	-9,600.00	4.0%
Contributions - Other	13.63	1,000.00	-986.37	1.4%
Total Contributions	413.63	11,000.00	-10,586.37	3.8%
Gas Royalties	27,407.95	80,000.00	-52,592.05	34.3%
Grants	0.00	475,000.00	-475,000.00	0.0%
Interest Income	25,123.32	104,000.00	-78,876.68	24.2%
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	9,311.06			
Specific Ownership Tax	67,119.27	145,000.00	-77,880.73	46.3%
Property Tax Revenue - Other	1,900,432.74	2,177,820.00	-277,387.26	87.3%
Total Property Tax Revenue	2,136,098.12	2,322,820.00	-186,721.88	92.0%
Rent Cafe				
Rental Income	7,000.00	13,800.00	-6,800.00	50.7%
Total Rent Cafe	7,000.00	13,800.00	-6,800.00	50.7%
Total Non-Operating Income	2,200,918.07	3,030,120.00	-829,201.93	72.6%
Operating Income				
Community Park Rental Course Income	200.00			
Advantage Club-Memberships	150,135.00	160,000.00	-9,865.00	93.8%
Cart Fees	52,695.00	83,500.00	-30,805.00	63.1%
Discounts	-3,039.44			
Driving Range	6,449.26	10,000.00	-3,550.74	64.5%
Gift card	1,373.00			
Golf Customer PrePaid	4,769.94			
Green Fees	91,905.00	155,000.00	-63,095.00	59.3%
Tournament Income	0.00			
Course Income - Other	51.83			
Total Course Income	304,339.59	408,500.00	-104,160.41	74.5%
Golf Pro Shop Sales				
Balls-Gloves	9,452.88	16,000.00	-6,547.12	59.1%
Hard Goods	12,251.51	22,000.00	-9,748.49	55.7%
Headwear	4,699.44	12,500.00	-7,800.56	37.6%
Soft Goods	11,570.49	25,000.00	-13,429.51	46.3%
Total Golf Pro Shop Sales	37,974.32	75,500.00	-37,525.68	50.3%
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	1,600.00			
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	1,572.00	11,000.00	-9,428.00	14.3%
Total Program Income	3,479.62	45,850.00	-42,370.38	7.6%
Rec Sales				
Charge for Services	208.50	1,000.00	-791.50	20.9%
Day Passes	10,512.00	36,200.00	-25,688.00	29.0%
Fitness Classes	456.50	3,800.00	-3,343.50	12.0%
Memberships				
Membership In District				
Adult Memberships	28,730.50	279,000.00	-250,269.50	10.3%
Adult Monthly	13,295.00			
Family In-District	11,742.41			
Family Month	1,423.25			
Youth-Memberships	1,810.00	105,000.00	-103,190.00	1.7%
Youth Monthly	2,213.00			
Total Membership In District	59,214.16	384,000.00	-324,785.84	15.4%
Memberships Out of District				
Out of District Monthly	2,023.50			
Memberships Out of District - Other	1,602.08	12,000.00	-10,397.92	13.4%
Total Memberships Out of District	3,625.58	12,000.00	-8,374.42	30.2%
Total Memberships	62,839.74	396,000.00	-333,160.26	15.9%
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	5,385.12	25,000.00	-19,614.88	21.5%
Sale of Goods	2,356.31	12,000.00	-9,643.69	19.6%

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Silver Sneakers & Active Fit	4,455.50	8,500.00	-4,044.50	52.4%
Swim Lessons	2,428.00	7,000.00	-4,572.00	34.7%
Universal Tickets	4,565.62	18,000.00	-13,434.38	25.4%
Total Rec Sales	93,848.67	528,100.00	-434,251.33	17.8%
RRR Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Total Operating Income	439,842.20	1,072,950.00	-633,107.80	41.0%
Total Income	2,640,760.27	4,103,070.00	-1,462,309.73	64.4%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	2,299.13	8,000.00	-5,700.87	28.7%
Hard Goods	9,687.78	20,000.00	-10,312.22	48.4%
Headwear	1,250.34	2,000.00	-749.66	62.5%
Soft Goods	13,470.36	24,000.00	-10,529.64	56.1%
Total Pro Shop Cost of Goods Sold	26,707.61	54,000.00	-27,292.39	49.5%
Rec Center Cost of goods sold	3,690.53	5,000.00	-1,309.47	73.8%
Total Cost of Goods Sold	30,398.14	59,000.00	-28,601.86	51.5%
Total COGS	30,398.14	59,000.00	-28,601.86	51.5%
Gross Profit	2,610,362.13	4,044,070.00	-1,433,707.87	64.5%
Expense				
Automobile Expense	384.89	600.00	-215.11	64.1%
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
General and Administrative				
Accounting	17,500.00	42,000.00	-24,500.00	41.7%
Advertising and Promotion	624.91	25,000.00	-24,375.09	2.5%
Bankcard Fees	7,419.56	16,000.00	-8,580.44	46.4%
Computer and Internet Expenses				
Website	264.00			
Computer and Internet Expenses - O...	16,461.12	20,200.00	-3,738.88	81.5%
Total Computer and Internet Expenses	16,725.12	20,200.00	-3,474.88	82.8%
Contingency	0.00	60,000.00	-60,000.00	0.0%
Director Compensation	1,000.00	4,000.00	-3,000.00	25.0%
District Oversight Management				
Out of Scope	765.00	3,000.00	-2,235.00	25.5%
District Oversight Management - Other	36,670.00	88,008.00	-51,338.00	41.7%
Total District Oversight Management	37,435.00	91,008.00	-53,573.00	41.1%
Elections	15,865.04	20,000.00	-4,134.96	79.3%
Employee Background Verif	45.00	500.00	-455.00	9.0%
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	8,347.00	18,600.00	-10,253.00	44.9%
Total Insurance Expense	30,763.00	68,600.00	-37,837.00	44.8%
Licenses	10.00			
Misc. Expense	361.00			
Office Equipment	1,070.10	500.00	570.10	214.0%
Office Supplies	3,021.10	7,000.00	-3,978.90	43.2%
Payroll Services	3,500.00	8,500.00	-5,000.00	41.2%
Postage & Freight	983.19	2,920.00	-1,936.81	33.7%
Printing	1,132.89	2,750.00	-1,617.11	41.2%
Professional Fees				
Audit-Statutory	7,000.00	10,500.00	-3,500.00	66.7%
Legal	1,037.68	20,000.00	-18,962.32	5.2%
Total Professional Fees	8,037.68	30,500.00	-22,462.32	26.4%
Security System	335.34	950.00	-614.66	35.3%
Telephone Expense	1,339.84	24,000.00	-22,660.16	5.6%
Training/Dues/Subscriptions	2,522.40	8,000.00	-5,477.60	31.5%
Total General and Administrative	152,229.52	435,428.00	-283,198.48	35.0%
Non-Operating Expense				
TABOR	0.00	75,000.00	-75,000.00	0.0%
Treasurer's Fees	41,379.28	44,500.00	-3,120.72	93.0%
Total Non-Operating Expense	41,379.28	119,500.00	-78,120.72	34.6%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	19,893.10	48,000.00	-28,106.90	41.4%
Equipment Repairs	3,886.01	18,000.00	-14,113.99	21.6%
Flowers	892.83	1,200.00	-307.17	74.4%
Gas/Oil	5,989.64	20,000.00	-14,010.36	29.9%
Irrigation Repairs	36,046.22	50,000.00	-13,953.78	72.1%
Maintenance Supplies/Equipment	16,312.65	35,000.00	-18,687.35	46.6%
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	93,858.07	177,200.00	-83,341.93	53.0%
Landscape Maintenance	8,127.19	57,000.00	-48,872.81	14.3%
Parks Operating Expenses				
Ball Field	6,217.26	40,000.00	-33,782.74	15.5%
Cleaning Facilities	620.00			
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	10,636.41	42,500.00	-31,863.59	25.0%
Pro-Shop Expenses				
Janitorial/Building Maintenance	0.00	2,000.00	-2,000.00	0.0%
Supplies	2,945.80	6,000.00	-3,054.20	49.1%

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Tournament Expense	852.05	5,000.00	-4,147.95	17.0%
Total Pro-Shop Expenses	3,797.85	13,000.00	-9,202.15	29.2%
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%
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	0.00	100.00	-100.00	0.0%
Wrestling	0.00	8,000.00	-8,000.00	0.0%
Program Expenditures - Other	328.89			
Total Program Expenditures	1,126.22	28,350.00	-27,223.78	4.0%
Rec Center Operating Expenses				
Janitorial	15,120.00	50,000.00	-34,880.00	30.2%
Pool Expense	7,680.78	20,000.00	-12,319.22	38.4%
Program Expenditures-Rec				
Octoberfest	0.00	1,500.00	-1,500.00	0.0%
Program Expenditures-Rec - Other	1,092.74	1,500.00	-407.26	72.8%
Total Program Expenditures-Rec	1,092.74	3,000.00	-1,907.26	36.4%
Repairs & Maintenance General	473.93	30,000.00	-29,526.07	1.6%
Supplies	6,482.91	15,000.00	-8,517.09	43.2%
Total Rec Center Operating Expenses	30,850.36	118,000.00	-87,149.64	26.1%
RRR-Run-Ride-Raft	0.00	15,000.00	-15,000.00	0.0%
Television-Music	1,255.84	2,000.00	-744.16	62.8%
Utilities				
Electrical	21,604.29	69,350.00	-47,745.71	31.2%
Electrical 2	14,230.87	34,000.00	-19,769.13	41.9%
Natural Gas	8,352.27	25,000.00	-16,647.73	33.4%
Sewer	4,655.88	9,610.00	-4,954.12	48.4%
Trash	1,734.56	4,650.00	-2,915.44	37.3%
Water	2,617.19	41,100.00	-38,482.81	6.4%
Total Utilities	53,195.06	183,710.00	-130,514.94	29.0%
Total Operating Expense	202,847.00	636,760.00	-433,913.00	31.9%
Payroll Expenses				
Employee Insurance	48,284.83	114,031.00	-65,746.17	42.3%

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Payroll Taxes	27,242.13	72,825.00	-45,582.87	37.4%
Retirement Account	4,160.23	11,700.00	-7,539.77	35.6%
Wages	323,132.26	866,758.00	-543,625.74	37.3%
Total Payroll Expenses	402,819.45	1,065,314.00	-662,494.55	37.8%
Repairs and Maintenance				
Building Repair & Maintenance	35,147.60	55,000.00	-19,852.40	63.9%
Equipment Repairs & Maintenance	1,458.50	45,500.00	-44,041.50	3.2%
Repairs and Maintenance - Other	7,032.54			
Total Repairs and Maintenance	43,638.64	100,500.00	-56,861.36	43.4%
Total Expense	843,298.78	2,359,602.00	-1,516,303.22	35.7%
Net Ordinary Income	1,767,063.35	1,684,468.00	82,595.35	104.9%
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	0.00	45,000.00	-45,000.00	0.0%
Total Golf Equipment	0.00	45,000.00	-45,000.00	0.0%
Irrigation Pond	10,477.50	985,000.00	-974,522.50	1.1%
Total Golf Course	11,579.50	1,135,000.00	-1,123,420.50	1.0%
Rec Center Capital Improvements				
HVAC	30,000.00			
Irrigation with Pond	4,394.75	150,000.00	-145,605.25	2.9%
Rec Building Improvements	11,305.00	200,000.00	-188,695.00	5.7%
Total Rec Center Capital Improvements	45,699.75	350,000.00	-304,300.25	13.1%
Total Capital Outlay	57,279.25	1,510,000.00	-1,452,720.75	3.8%
Transfers Out	0.00	1,831,924.00	-1,831,924.00	0.0%
Total Other Expense	57,279.25	3,341,924.00	-3,284,644.75	1.7%

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Accrual Basis

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Net Other Income	-57,279.25	-1,510,000.00	1,452,720.75	3.8%
Net Income	<u>1,709,784.10</u>	<u>174,468.00</u>	<u>1,535,316.10</u>	<u>980.0%</u>