

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through August 2018

	Jan - Aug 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Misc. Income	2,868.47		
Non-Operating Income			
Battle on the Mesa	2,914.94		
Conservation Trust Fund	10,304.63	20,000.00	-9,695.37
Contributions			
Community Park Classic	6,700.00	8,000.00	-1,300.00
Memory Bricks	0.00	500.00	-500.00
Contributions - Other	59.50	1,050.00	-990.50
Total Contributions	6,759.50	9,550.00	-2,790.50
Gas Royalties	121,446.62	3,000.00	118,446.62
Grants	125,000.00	325,000.00	-200,000.00
Interest Income	37,469.09	36,010.00	1,459.09
Property Tax Revenue			
Abatement	-176,594.28	1,938.00	-178,532.28
Dow Energy Impact Grant Proceed	27.94		
Interest on Abatements	-82.05		
Specific Ownership Tax	82,002.46	138,000.00	-55,997.54
Property Tax Revenue - Other	1,879,592.20	1,893,695.00	-14,102.80
Total Property Tax Revenue	1,784,946.27	2,033,633.00	-248,686.73
Rent Cafe			
Rental Income	8,881.66	13,800.00	-4,918.34
Total Rent Cafe	8,881.66	13,800.00	-4,918.34
Total Non-Operating Income	2,097,722.71	2,440,993.00	-343,270.29
Operating Income			
Community Park Rental	0.00	1,000.00	-1,000.00
Course Income			
Advantage Club-Memberships	152,045.00	150,000.00	2,045.00
Cart Fees	65,953.00	78,000.00	-12,047.00
Driving Range	9,080.00	10,000.00	-920.00
Gift Certificates	0.00	1,000.00	-1,000.00
Green Fees	129,330.60	160,000.00	-30,669.40
Payment on Account	0.00	10,000.00	-10,000.00
Tournament Income	0.00	3,000.00	-3,000.00
Course Income - Other	28.29		
Total Course Income	356,436.89	412,000.00	-55,563.11
Golf Pro Shop Sales			
Balls-Gloves	15,025.62	15,500.00	-474.38
Hard Goods	15,709.63	20,000.00	-4,290.37
Headwear	11,023.52	10,000.00	1,023.52
Soft Goods	20,312.99	25,000.00	-4,687.01
Total Golf Pro Shop Sales	62,071.76	70,500.00	-8,428.24
Program Income			
Baseball	-270.00	2,500.00	-2,770.00
Basketball	0.00	2,000.00	-2,000.00
Basketball-Tiny Tot	0.00	500.00	-500.00
Craft Fair	-65.00	13,500.00	-13,565.00
Misc.	1.00	1,500.00	-1,499.00
Movies under the Stars	2,350.00	1,500.00	850.00
New P&R Programs	0.00	8,500.00	-8,500.00
Soccer	-1,530.00	5,000.00	-6,530.00
Soccer-Under 8	-120.00	500.00	-620.00
Sports Programs	13,360.00		
Tee Ball	0.00	350.00	-350.00
Volleyball-Adult	0.00	1,000.00	-1,000.00
Winterfest	119.84		
Wrestling-Youth	0.00	5,000.00	-5,000.00
Wrestling Tee Shirts	0.00	1,000.00	-1,000.00
Wrestling Youth Tournament	0.00	5,000.00	-5,000.00
Program Income - Other	10,148.38		
Total Program Income	23,994.22	47,850.00	-23,855.78
Rec Sales			
Activation Fees	0.00	93,750.00	-93,750.00
Canvas Creations	0.00	1,500.00	-1,500.00
Charge for Services	15,527.65		
Daily Admissions	0.00	30,000.00	-30,000.00
Daily Fees-Memberships	97,658.02		
Equipment Rental	0.00	1,500.00	-1,500.00
Fitness Classes	0.00	16,000.00	-16,000.00
Game Room	1.00	750.00	-749.00
Membership Card	0.00	100.00	-100.00
Memberships	0.00	15,000.00	-15,000.00
Misc. Program Income	479.03	2,000.00	-1,520.97
Rentals-Room & Equip	12,655.22	15,000.00	-2,344.78

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through August 2018

	Jan - Aug 18	Budget	\$ Over Budget
Sale of Goods	10,687.37	8,500.00	2,187.37
Silver Sneakers	3,285.00	3,500.00	-215.00
Swim Lessons	0.00	5,500.00	-5,500.00
Total Rec Sales	140,293.29	193,100.00	-52,806.71
Total Operating Income	582,796.16	724,450.00	-141,653.84
Total Income	2,683,387.34	3,165,443.00	-482,055.66
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	7,082.91	10,000.00	-2,917.09
Hard Goods	12,585.56	20,000.00	-7,414.44
Headwear	1,178.93	5,000.00	-3,821.07
Soft Goods	13,584.72	20,000.00	-6,415.28
Pro Shop Cost of Goods Sold - Other	-29.75		
Total Pro Shop Cost of Goods Sold	34,402.37	55,000.00	-20,597.63
Rec Center Cost of goods sold	1,938.03	5,000.00	-3,061.97
Cost of Goods Sold - Other	376.75		
Total Cost of Goods Sold	36,717.15	60,000.00	-23,282.85
Total COGS	36,717.15	60,000.00	-23,282.85
Gross Profit	2,646,670.19	3,105,443.00	-458,772.81
Expense			
Automobile Expense	533.77	500.00	33.77
Bad Debt	0.00	150.00	-150.00
Battle on the Mesa	1,383.65		
Engineering	0.00	20,000.00	-20,000.00
General and Administrative			
Accounting	0.00	3,000.00	-3,000.00
Advantage Club Promotion	0.00	10,000.00	-10,000.00
Advertising and Promotion	8,760.64	33,750.00	-24,989.36
Bankcard Fees	8,178.88	13,000.00	-4,821.12
Computer and Internet Expenses	15,784.07	15,200.00	584.07
Contingency	0.00	156,000.00	-156,000.00
Director Compensation	200.00		
District Oversight Management			
Out of Scope	2,710.00		
District Oversight Management - Other	65,961.00	112,524.00	-46,563.00
Total District Oversight Management	68,671.00	112,524.00	-43,853.00
Elections	15,994.09	18,000.00	-2,005.91
Employee Background Verif	601.31	800.00	-198.69
Grant Preparation	2,197.25	3,500.00	-1,302.75
Insurance Expense			
Property & Liability	34,572.00	48,000.00	-13,428.00
Workers Comp	12,484.00	14,000.00	-1,516.00
Total Insurance Expense	47,056.00	62,000.00	-14,944.00
Licenses	42.00	10.00	32.00
Office Equipment	0.00	4,500.00	-4,500.00
Office Supplies	2,867.21	7,400.00	-4,532.79
Payroll Services	3,715.00	6,000.00	-2,285.00
Postage & Freight	1,223.23	4,050.00	-2,826.77
Printing	1,161.60	6,800.00	-5,638.40
Professional Fees			
Audit-Statutory	8,500.00	10,000.00	-1,500.00
Legal	1,625.00	40,000.00	-38,375.00
Total Professional Fees	10,125.00	50,000.00	-39,875.00
Rent Expense	2.00		
Security System	301.23	1,200.00	-898.77
Telephone Expense	8,160.07	16,050.00	-7,889.93
Training/Dues/Subscriptions	3,296.35	6,500.00	-3,203.65
Total General and Administrative	198,336.93	530,284.00	-331,947.07
Misc. Expense			
Sales Tax Adjustments	-2,373.52		
Misc. Expense - Other	13,850.66	1,000.00	12,850.66
Total Misc. Expense	11,477.14	1,000.00	10,477.14
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	34,131.73	60,000.00	-25,868.27
Total Non-Operating Expense	34,131.73	110,000.00	-75,868.27
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	0.00	5,000.00	-5,000.00

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through August 2018

	Jan - Aug 18	Budget	\$ Over Budget
Chemicals & Fertilizer	35,864.15	36,000.00	-135.85
Driving Range	0.00	1,000.00	-1,000.00
Equipment Repairs	2,025.33	35,000.00	-32,974.67
Flowers	2,191.87	1,500.00	691.87
Gas/Oil	14,370.45	18,000.00	-3,629.55
Irrigation Repairs	6,568.25	30,000.00	-23,431.75
Maintenance Supplies/Equipment	19,003.46	25,000.00	-5,996.54
Maintenance Uniforms	45.67	800.00	-754.33
Sand/Soil/Seed	641.37	30,000.00	-29,358.63
Soil Testing	97.50	1,500.00	-1,402.50
Course Maintenance Expense - Other	59.32		
Total Course Maintenance Expense	80,867.37	183,800.00	-102,932.63
Landscape Maintenance	36,179.73	15,000.00	21,179.73
Parks Operating Expenses			
Ball Field	5,293.61	14,500.00	-9,206.39
Cleaning Facilities	1,708.88	5,200.00	-3,491.12
Cleaning Supplies	0.00	1,000.00	-1,000.00
Community Park Maintenance	316.95	18,000.00	-17,683.05
Contractor Ball Fields	0.00	0.00	0.00
Skate and Dog Parks	0.00	2,500.00	-2,500.00
Parks Operating Expenses - Other	517.50		
Total Parks Operating Expenses	7,836.94	41,200.00	-33,363.06
Pro-Shop Expenses			
Janitorial/Building Maintenance	801.18	1,500.00	-698.82
Miscellaneous	17.20	1,000.00	-982.80
Supplies	2,335.10	4,000.00	-1,664.90
Tournament Expense	871.52		
Total Pro-Shop Expenses	4,025.00	6,500.00	-2,475.00
Program Expenditures			
Baseball-Softball	4,737.76	1,000.00	3,737.76
Basketball	2,140.18	1,000.00	1,140.18
Craft Fair	1,317.27	3,500.00	-2,182.73
Movies under the Stars	2,327.47	1,800.00	527.47
New Program Expense	0.00	1,000.00	-1,000.00
Program Events			
Soccer	2,858.31	3,000.00	-141.69
Tee Ball	520.27	300.00	220.27
Volley ball	32.40	100.00	-67.60
Winterfest	850.00	6,500.00	-5,650.00
Wrestling	4,287.21	5,000.00	-712.79
Program Expenditures - Other	763.83		
Total Program Expenditures	19,940.11	23,200.00	-3,259.89
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.00
Janitorial	30,322.15	46,800.00	-16,477.85
Pool Expense	4,401.45	10,000.00	-5,598.55
Program Expenditures-Rec	1,092.83	3,000.00	-1,907.17
Repairs & Maintenance General	2,543.39	8,000.00	-5,456.61
Supplies	7,391.96	10,000.00	-2,608.04
Total Rec Center Operating Expenses	45,751.78	77,800.00	-32,048.22
Television-Music	1,997.66	2,450.00	-452.34
Utilities			
Holy Cross	29,657.81	34,350.00	-4,692.19
Sewer	5,242.86	11,700.00	-6,457.14
Trash	1,823.40	5,300.00	-3,476.60
Utilities Misc	13,059.84	17,000.00	-3,940.16
Water			
Xcel	20,445.68	49,500.00	-29,054.32
	35,237.65	56,000.00	-20,762.35
Total Utilities	105,467.24	173,850.00	-68,382.76
Total Operating Expense	302,065.83	523,800.00	-221,734.17
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	4,088.29	7,000.00	-2,911.71
Medical Insurance	98,436.59	110,000.00	-11,563.41
Total Employee Insurance	102,524.88	117,000.00	-14,475.12
Payroll Taxes	34,159.22	64,238.00	-30,078.78
Retirement Account	5,823.14	10,300.00	-4,476.86
Wages	488,491.63	737,750.00	-249,258.37
Total Payroll Expenses	630,998.87	929,288.00	-298,289.13
Prepaid Expense	-7,709.01		
Repairs and Maintenance			
Building Repair & Maintenance	28,570.45	31,000.00	-2,429.55

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through August 2018

	Jan - Aug 18	Budget	\$ Over Budget
Equipment Repairs & Maintenance	8,322.72	25,000.00	-16,677.28
Repairs and Maintenance - Other	414.47		
Total Repairs and Maintenance	37,307.64	56,000.00	-18,692.36
Total Expense	1,208,526.55	2,171,022.00	-962,495.45
Net Ordinary Income	1,438,143.64	934,421.00	503,722.64
Other Income/Expense			
Other Income			
Transfer In	99,500.00	1,443,889.00	-1,344,389.00
Total Other Income	99,500.00	1,443,889.00	-1,344,389.00
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	8,595.00	67,310.00	-58,715.00
CP Playground-Furnishings	10,830.00	25,000.00	-14,170.00
Total Community Park	19,425.00	92,310.00	-72,885.00
Golf Course			
Building	18,700.00		
Golf Equipment			
Carts	350,400.00	352,000.00	-1,600.00
Golf Maint Equip	72,128.00		
Total Golf Equipment	422,528.00	352,000.00	70,528.00
Irrigation Pond	26,326.57	400,000.00	-373,673.43
Irrigation System	815.00		
Total Golf Course	468,369.57	752,000.00	-283,630.43
PBM Trail	7,170.00		
Rec Center Capital Improvements			
Rec Building Improvements	9,771.00		
Rec Center Capital Improvements - Other	0.00	35,000.00	-35,000.00
Total Rec Center Capital Improvements	9,771.00	35,000.00	-25,229.00
Total Capital Outlay	504,735.57	879,310.00	-374,574.43
Transfers Out	99,500.00	1,443,889.00	-1,344,389.00
Total Other Expense	604,235.57	2,323,199.00	-1,718,963.43
Net Other Income	-504,735.57	-879,310.00	374,574.43
Net Income	933,408.07	55,111.00	878,297.07