

**Parachute Battlement Mesa Park & Rec District
Stmnt of Activities Budget vs. Actual**

Accrual Basis

January through August 2019

	<u>Jan - Aug 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	348.03			
Non-Operating Income				
Battle on the Mesa	2,520.00			
Conservation Trust Fund	12,919.73	22,000.00	-9,080.27	58.7%
Contributions				
Community Park Classic	7,700.00	10,000.00	-2,300.00	77.0%
Contributions - Other	805.01	5,700.00	-4,894.99	14.1%
Total Contributions	8,505.01	15,700.00	-7,194.99	54.2%
Gas Royalties	69,434.28	50,000.00	19,434.28	138.9%
Grants	27,872.19	600,000.00	-572,127.81	4.6%
Interest Income	64,688.39	55,005.00	9,683.39	117.6%
Property Tax Revenue				
Abatement	-6,162.89	178,972.17	-185,135.06	-3.4%
Dow Energy Impact Grant Proceed	30.20			
Specific Ownership Tax	108,828.70	140,000.00	-31,171.30	77.7%
Property Tax Revenue - Other	2,131,648.97	2,182,587.48	-50,938.51	97.7%
Total Property Tax Revenue	2,234,344.98	2,501,559.65	-267,214.67	89.3%
Rent Cafe				
Rental Income	9,327.00	13,800.00	-4,473.00	67.6%
Total Rent Cafe	9,327.00	13,800.00	-4,473.00	67.6%
Restitution	137.00			
Total Non-Operating Income	2,429,748.58	3,258,064.65	-828,316.07	74.6%
Operating Income				
Course Income				
Advantage Club-Memberships	157,600.00	152,000.00	5,600.00	103.7%
Cart Fees	78,270.00	80,000.00	-1,730.00	97.8%
Driving Range	9,596.47	11,000.00	-1,403.53	87.2%
Green Fees	136,073.43	164,000.00	-27,926.57	83.0%
Course Income - Other	235.45			
Total Course Income	381,775.35	407,000.00	-25,224.65	93.8%
Golf Pro Shop Sales				
Balls-Gloves	13,293.04	18,000.00	-4,706.96	73.9%
Hard Goods	18,503.64	20,000.00	-1,496.36	92.5%
Headwear	10,289.11	13,500.00	-3,210.89	76.2%
Soft Goods	22,256.09	25,000.00	-2,743.91	89.0%
Golf Pro Shop Sales - Other	38.86			

	Jan - Aug 19	Budget	\$ Over Bud...	% of Budget
Total Golf Pro Shop Sales	64,380.74	76,500.00	-12,119.26	84.2%
Program Income				
Baseball				
Tee Ball	1,620.00	1,500.00	120.00	108.0%
Baseball - Other	2,870.00	4,000.00	-1,130.00	71.8%
Total Baseball	4,490.00	5,500.00	-1,010.00	81.6%
Basketball	1,190.00	2,000.00	-810.00	59.5%
Craft Fair	2,600.00	9,750.00	-7,150.00	26.7%
Movies under the Stars	2,590.00			
New P&R Programs	980.93	5,000.00	-4,019.07	19.6%
Scholarship Discount	-1,834.50	-1,500.00	-334.50	122.3%
Soccer	2,430.00	5,850.00	-3,420.00	41.5%
Soccer-Tiny Tot	630.00	0.00	630.00	100.0%
Sports Shirts	2,399.29	3,500.00	-1,100.71	68.6%
Winterfest	0.00			
Wrestling				
Wrestling-Youth	4,680.00	5,000.00	-320.00	93.6%
Wrestling Youth Tournament	3,282.22	0.00	3,282.22	100.0%
Wrestling - Other	1,416.00			
Total Wrestling	9,378.22	5,000.00	4,378.22	187.6%
Wrestling Tee Shirts	0.00	0.00	0.00	0.0%
Total Program Income	24,853.94	35,100.00	-10,246.06	70.8%
Rec Sales				
Charge for Services	645.75	5,500.00	-4,854.25	11.7%
Day Passes	26,811.62	30,000.00	-3,188.38	89.4%
Equipment Rental	-60.02			
Fitness Classes	1,181.00	9,500.00	-8,319.00	12.4%
Memberships				
Membership In District	65,933.27	80,000.00	-14,066.73	82.4%
Memberships Out of District	8,783.51	10,000.00	-1,216.49	87.8%
Total Memberships	74,716.78	90,000.00	-15,283.22	83.0%
Misc. Program Income	2,618.59			
Rentals-Room & Equip	14,597.26	18,000.00	-3,402.74	81.1%
Sale of Goods	8,856.33	15,000.00	-6,143.67	59.0%
Silver Sneakers & Active Fit	5,532.50	5,200.00	332.50	106.4%
Swim Lessons	5,402.00	6,900.00	-1,498.00	78.3%

	Jan - Aug 19	Budget	\$ Over Bud...	% of Budget
Universal Tickets	9,735.00	15,000.00	-5,265.00	64.9%
Total Rec Sales	150,036.81	195,100.00	-45,063.19	76.9%
Total Operating Income	621,046.84	713,700.00	-92,653.16	87.0%
Total Income	3,051,143.45	3,971,764.65	-920,621.20	76.8%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	5,885.39	11,500.00	-5,614.61	51.2%
Hard Goods	25,580.70	18,900.00	6,680.70	135.3%
Headwear	513.38	3,000.00	-2,486.62	17.1%
Soft Goods	22,641.98	25,000.00	-2,358.02	90.6%
Total Pro Shop Cost of Goods Sold	54,621.45	58,400.00	-3,778.55	93.5%
Rec Center Cost of goods sold	1,584.95	7,000.00	-5,415.05	22.6%
Total Cost of Goods Sold	56,206.40	65,400.00	-9,193.60	85.9%
Total COGS	56,206.40	65,400.00	-9,193.60	85.9%
Gross Profit	2,994,937.05	3,906,364.65	-911,427.60	76.7%
Expense				
Automobile Expense	98.67	1,050.00	-951.33	9.4%
Battle on the Mesa	1,276.57			
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
General and Administrative				
Accounting	21,602.00	37,032.00	-15,430.00	58.3%
Advertising and Promotion	9,480.58	20,000.00	-10,519.42	47.4%
Bankcard Fees	9,505.22	13,700.00	-4,194.78	69.4%
Computer and Internet Expenses				
Website	5,591.80			
Computer and Internet Expenses - ...	13,736.70	22,000.00	-8,263.30	62.4%
Total Computer and Internet Expenses	19,328.50	22,000.00	-2,671.50	87.9%
Contingency	0.00	105,000.00	-105,000.00	0.0%
Director Compensation	1,607.40	1,500.00	107.40	107.2%
District Oversight Management				
Out of Scope	699.55	3,500.00	-2,800.45	20.0%
District Oversight Management - Ot...	46,669.00	80,004.00	-33,335.00	58.3%
Total District Oversight Management	47,368.55	83,504.00	-36,135.45	56.7%
Donation	0.00	31,500.00	-31,500.00	0.0%
Employee Background Verif	315.10	950.00	-634.90	33.2%

	Jan - Aug 19	Budget	\$ Over Bud...	% of Budget
Grant Preparation	0.00	3,500.00	-3,500.00	0.0%
Insurance Expense				
Property & Liability	35,269.00	48,000.00	-12,731.00	73.5%
Workers Comp	10,874.00	16,000.00	-5,126.00	68.0%
Total Insurance Expense	46,143.00	64,000.00	-17,857.00	72.1%
Licenses	10.00	126.00	-116.00	7.9%
Misc. Expense	444.20	0.00	444.20	100.0%
Office Equipment	405.17	1,250.00	-844.83	32.4%
Office Supplies	3,158.45	6,900.00	-3,741.55	45.8%
Payroll Services	4,830.00	8,500.00	-3,670.00	56.8%
Postage & Freight	1,776.92	3,100.00	-1,323.08	57.3%
Printing	1,154.07	3,000.00	-1,845.93	38.5%
Professional Fees				
Audit-Statutory	9,000.00	15,000.00	-6,000.00	60.0%
Legal	5,491.00	30,000.00	-24,509.00	18.3%
Total Professional Fees	14,491.00	45,000.00	-30,509.00	32.2%
Security System	791.64	1,150.00	-358.36	68.8%
Telephone Expense	8,268.06	14,450.00	-6,181.94	57.2%
Training/Dues/Subscriptions	4,744.34	8,100.00	-3,355.66	58.6%
Total General and Administrative	195,424.20	474,262.00	-278,837.80	41.2%
Non-Operating Expense				
TABOR	0.00	50,000.00	-50,000.00	0.0%
Treasurer's Fees	42,530.79	42,000.00	530.79	101.3%
Total Non-Operating Expense	42,530.79	92,000.00	-49,469.21	46.2%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	29,369.66	45,000.00	-15,630.34	65.3%
Equipment Repairs	12,077.68	10,000.00	2,077.68	120.8%
Flowers	908.83	1,200.00	-291.17	75.7%
Gas/Oil	14,473.71	21,500.00	-7,026.29	67.3%
Irrigation Repairs	18,112.12	50,000.00	-31,887.88	36.2%
Maintenance Supplies/Equipment	12,711.22	40,000.00	-27,288.78	31.8%
Maintenance Uniforms	847.50			
Sand/Soil/Seed	2,540.22	2,000.00	540.22	127.0%
Soil Testing	0.00	500.00	-500.00	0.0%
Course Maintenance Expense - Other	590.70			
Total Course Maintenance Expense	91,631.64	170,200.00	-78,568.36	53.8%
Landscape Maintenance	19,084.32	90,000.00	-70,915.68	21.2%

	<u>Jan - Aug 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Parks Operating Expenses				
Ball Field	22,811.33	6,000.00	16,811.33	380.2%
Cleaning Facilities	178.00	2,200.00	-2,022.00	8.1%
Cleaning Supplies	259.89	0.00	259.89	100.0%
Total Parks Operating Expenses	23,249.22	8,200.00	15,049.22	283.5%
Pro-Shop Expenses				
Janitorial/Building Maintenance	578.93	2,500.00	-1,921.07	23.2%
Miscellaneous	75.85			
Supplies	3,390.08	6,000.00	-2,609.92	56.5%
Tournament Expense	3,308.84	1,500.00	1,808.84	220.6%
Pro-Shop Expenses - Other	189.57			
Total Pro-Shop Expenses	7,543.27	10,000.00	-2,456.73	75.4%
Program Expenditures				
Baseball-Softball	1,803.51	4,500.00	-2,696.49	40.1%
Basketball	1,894.09	4,250.00	-2,355.91	44.6%
Craft Fair	693.67	5,000.00	-4,306.33	13.9%
Movies under the Stars	2,590.00			
New Program Expense	822.15	5,000.00	-4,177.85	16.4%
Program Events	451.38	1,000.00	-548.62	45.1%
Soccer	3,915.81	5,000.00	-1,084.19	78.3%
Tee Ball	1,707.35	300.00	1,407.35	569.1%
Winterfest	1,158.97	1,350.00	-191.03	85.8%
Wrestling	7,498.40	7,500.00	-1.60	100.0%
Program Expenditures - Other	0.00	0.00	0.00	0.0%
Total Program Expenditures	22,535.33	33,900.00	-11,364.67	66.5%
Rec Center Operating Expenses				
Janitorial	30,718.70	55,000.00	-24,281.30	55.9%
Pool Expense	15,406.17	10,000.00	5,406.17	154.1%
Program Expenditures-Rec	1,099.74	1,500.00	-400.26	73.3%
Repairs & Maintenance General	8,635.27	10,000.00	-1,364.73	86.4%
Supplies	8,373.82	12,000.00	-3,626.18	69.8%
Rec Center Operating Expenses - O...	615.55			
Total Rec Center Operating Expenses	64,849.25	88,500.00	-23,650.75	73.3%
Television-Music	1,495.33	3,350.00	-1,854.67	44.6%
Utilities				
Electrical	42,161.19	60,250.00	-18,088.81	70.0%
Electrical 2	18,262.16	45,500.00	-27,237.84	40.1%
Natural Gas	14,786.03	22,000.00	-7,213.97	67.2%

	Jan - Aug 19	Budget	\$ Over Bud...	% of Budget
Sewer	5,431.86	10,074.00	-4,642.14	53.9%
Trash	2,991.13	3,800.00	-808.87	78.7%
Water	20,324.98	50,176.00	-29,851.02	40.5%
Total Utilities	103,957.35	191,800.00	-87,842.65	54.2%
Total Operating Expense	334,345.71	595,950.00	-261,604.29	56.1%
Payroll Expenses				
Employee Insurance	71,577.09	106,700.00	-35,122.91	67.1%
Payroll Taxes				
Company Paid Taxes	42,157.44	71,800.00	-29,642.56	58.7%
Payroll Taxes - Other	-4,861.82			
Total Payroll Taxes	37,295.62	71,800.00	-34,504.38	51.9%
Retirement Account				
457B Employer Cont	5,444.47	10,000.00	-4,555.53	54.4%
Total Retirement Account	5,444.47	10,000.00	-4,555.53	54.4%
Wages	506,011.65	879,000.00	-372,988.35	57.6%
Payroll Expenses - Other	-155.02	0.00	-155.02	100.0%
Total Payroll Expenses	620,173.81	1,067,500.00	-447,326.19	58.1%
Repairs and Maintenance				
Building Repair & Maintenance	35,065.16	61,000.00	-25,934.84	57.5%
Equipment Repairs & Maintenance	6,046.58	33,000.00	-26,953.42	18.3%
Repairs and Maintenance - Other	2,621.64	2,000.00	621.64	131.1%
Total Repairs and Maintenance	43,733.38	96,000.00	-52,266.62	45.6%
Total Expense	1,237,583.13	2,328,262.00	-1,090,678.87	53.2%
Net Ordinary Income	1,757,353.92	1,578,102.65	179,251.27	111.4%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,494,466.00	-1,494,466.00	0.0%
Total Other Income	0.00	1,494,466.00	-1,494,466.00	0.0%
Other Expense				
Capital Outlay				
Community Park				
CP Land Improvements	4,000.00	75,000.00	-71,000.00	5.3%

	<u>Jan - Aug 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Total Community Park	4,000.00	75,000.00	-71,000.00	5.3%
Golf Course				
Cart Paths	0.00	50,000.00	-50,000.00	0.0%
Irrigation Pond	20,948.50	700,000.00	-679,051.50	3.0%
Total Golf Course	20,948.50	750,000.00	-729,051.50	2.8%
PBM Trail	76,164.77	299,000.00	-222,835.23	25.5%
Rec Center Capital Improvements				
Pool Projects	14,750.00			
Rec Building Improvements	5,485.00	100,000.00	-94,515.00	5.5%
Rec Equipment	51,225.30			
Total Rec Center Capital Improvements	71,460.30	100,000.00	-28,539.70	71.5%
Total Capital Outlay	172,573.57	1,224,000.00	-1,051,426.43	14.1%
Transfers Out	0.00	1,494,466.00	-1,494,466.00	0.0%
Total Other Expense	172,573.57	2,718,466.00	-2,545,892.43	6.3%
Net Other Income	-172,573.57	-1,224,000.00	1,051,426.43	14.1%
Net Income	<u>1,584,780.35</u>	<u>354,102.65</u>	<u>1,230,677.70</u>	<u>447.5%</u>