

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through February 2019

	Jan - Feb 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Non-Operating Income			
Battle on the Mesa	300.00		
Conservation Trust Fund	0.00	22,000.00	-22,000.00
Contributions	0.00	15,700.00	-15,700.00
Gas Royalties	26,951.35	50,000.00	-23,048.65
Grants	176,177.81	600,000.00	-423,822.19
Interest Income	13,611.89	55,005.00	-41,393.11
Property Tax Revenue			
Abatement	-4.77	178,972.17	-178,976.94
Specific Ownership Tax	29,428.22	140,000.00	-110,571.78
Property Tax Revenue - Other	606,079.90	2,182,587.48	-1,576,507.58
Total Property Tax Revenue	635,503.35	2,501,559.65	-1,866,056.30
Rent Cafe			
Rental Income	3,577.00	13,800.00	-10,223.00
Total Rent Cafe	3,577.00	13,800.00	-10,223.00
Total Non-Operating Income	856,121.40	3,258,064.65	-2,401,943.25
Operating Income			
Course Income			
Advantage Club-Memberships	2,595.00	152,000.00	-149,405.00
Cart Fees	395.00	80,000.00	-79,605.00
Driving Range	0.00	11,000.00	-11,000.00
Green Fees	200.00	164,000.00	-163,800.00
Total Course Income	3,190.00	407,000.00	-403,810.00
Golf Pro Shop Sales			
Balls-Gloves	0.00	18,000.00	-18,000.00
Hard Goods	320.75	20,000.00	-19,679.25
Headwear	45.89	13,500.00	-13,454.11
Soft Goods	38.00	25,000.00	-24,962.00
Golf Pro Shop Sales - Other	38.86		
Total Golf Pro Shop Sales	443.50	76,500.00	-76,056.50
Program Income			
Baseball	0.00	5,500.00	-5,500.00
Basketball	810.00	2,000.00	-1,190.00
Craft Fair	0.00	9,750.00	-9,750.00
New P&R Programs	137.50	5,000.00	-4,862.50
Scholarship Discount	-610.00	-1,500.00	890.00
Soccer	0.00	5,850.00	-5,850.00
Soccer-Tiny Tot	0.00	0.00	0.00
Sports Shirts	647.72	3,500.00	-2,852.28
Wrestling			
Wrestling-Youth	4,350.00	5,000.00	-650.00
Wrestling Youth Tournament	0.00	0.00	0.00
Total Wrestling	4,350.00	5,000.00	-650.00
Wrestling Tee Shirts	0.00	0.00	0.00
Total Program Income	5,335.22	35,100.00	-29,764.78
Rec Sales			
Charge for Services	190.50	5,500.00	-5,309.50
Daily Fees-Memberships	0.00	120,000.00	-120,000.00
Day Passes	6,829.25		
Fitness Classes	300.00	9,500.00	-9,200.00
Memberships			

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Membership In District	28,354.38		
Memberships Out of District	3,208.69		
Total Memberships	31,563.07		
Misc. Program Income	98.23		
Rentals-Room & Equip	3,859.50	18,000.00	-14,140.50
Sale of Goods	1,809.64	15,000.00	-13,190.36
Silver Sneakers	1,069.50	5,200.00	-4,130.50
Swim Lessons	666.00	6,900.00	-6,234.00
Universal Tickets	2,425.00	15,000.00	-12,575.00
Total Rec Sales	48,810.69	195,100.00	-146,289.31
Total Operating Income	57,779.41	713,700.00	-655,920.59
Total Income	913,900.81	3,971,764.65	-3,057,863.84
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	0.00	11,500.00	-11,500.00
Hard Goods	0.00	18,900.00	-18,900.00
Headwear	0.00	3,000.00	-3,000.00
Soft Goods	0.00	25,000.00	-25,000.00
Total Pro Shop Cost of Goods Sold	0.00	58,400.00	-58,400.00
Rec Center Cost of goods sold	0.00	7,000.00	-7,000.00
Total Cost of Goods Sold	0.00	65,400.00	-65,400.00
Total COGS	0.00	65,400.00	-65,400.00
Gross Profit	913,900.81	3,906,364.65	-2,992,463.84
Expense			
Automobile Expense	0.00	1,050.00	-1,050.00
Community Park Golf Classic	0.00	1,500.00	-1,500.00
General and Administrative			
Accounting	3,086.00	37,032.00	-33,946.00
Advertising and Promotion	1,477.11	20,000.00	-18,522.89
Bankcard Fees	1,306.24	13,700.00	-12,393.76
Computer and Internet Expenses			
Website	1,046.88		
Computer and Internet Expenses - Other	6,348.00	22,000.00	-15,652.00
Total Computer and Internet Expenses	7,394.88	22,000.00	-14,605.12
Contingency	0.00	105,000.00	-105,000.00
Director Compensation	300.00	1,500.00	-1,200.00
District Oversight Management			
Out of Scope	301.75	3,500.00	-3,198.25
District Oversight Management - Other	6,667.00	80,004.00	-73,337.00
Total District Oversight Management	6,968.75	83,504.00	-76,535.25
Donation	0.00	31,500.00	-31,500.00
Employee Background Verif	34.25	950.00	-915.75
Grant Preparation	0.00	3,500.00	-3,500.00
Insurance Expense			
Property & Liability	11,761.00	48,000.00	-36,239.00
Workers Comp	1,510.00	16,000.00	-14,490.00
Total Insurance Expense	13,271.00	64,000.00	-50,729.00
Licenses	0.00	126.00	-126.00
Office Equipment	0.00	1,250.00	-1,250.00
Office Supplies	639.80	6,900.00	-6,260.20
Payroll Services	690.00	8,500.00	-7,810.00
Postage & Freight	287.52	3,100.00	-2,812.48

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Printing	0.00	3,000.00	-3,000.00
Professional Fees			
Audit-Statutory	0.00	15,000.00	-15,000.00
Legal	3,212.00	30,000.00	-26,788.00
Total Professional Fees	3,212.00	45,000.00	-41,788.00
Security System	156.30	1,150.00	-993.70
Telephone Expense	2,078.30	14,450.00	-12,371.70
Training/Dues/Subscriptions	1,703.48	8,100.00	-6,396.52
Total General and Administrative	42,605.63	474,262.00	-431,656.37
Misc. Expense	2.00	0.00	2.00
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	12,121.50	42,000.00	-29,878.50
Total Non-Operating Expense	12,121.50	92,000.00	-79,878.50
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	0.00	45,000.00	-45,000.00
Equipment Repairs	0.00	10,000.00	-10,000.00
Flowers	0.00	1,200.00	-1,200.00
Gas/Oil	0.00	21,500.00	-21,500.00
Irrigation Repairs	48.35	50,000.00	-49,951.65
Maintenance Supplies/Equipment	892.11	40,000.00	-39,107.89
Sand/Soil/Seed	0.00	2,000.00	-2,000.00
Soil Testing	0.00	500.00	-500.00
Total Course Maintenance Expense	940.46	170,200.00	-169,259.54
Landscape Maintenance	0.00	90,000.00	-90,000.00
Parks Operating Expenses			
Ball Field	0.00	6,000.00	-6,000.00
Cleaning Facilities	0.00	2,200.00	-2,200.00
Cleaning Supplies	0.00	0.00	0.00
Total Parks Operating Expenses	0.00	8,200.00	-8,200.00
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	2,500.00	-2,500.00
Supplies	269.24	6,000.00	-5,730.76
Tournament Expense	0.00	1,500.00	-1,500.00
Total Pro-Shop Expenses	269.24	10,000.00	-9,730.76
Program Expenditures			
Baseball-Softball	0.00	4,500.00	-4,500.00
Basketball	708.06	4,250.00	-3,541.94
Craft Fair	0.00	5,000.00	-5,000.00
New Program Expense	0.00	5,000.00	-5,000.00
Program Events	165.98	1,000.00	-834.02
Soccer	0.00	5,000.00	-5,000.00
Tee Ball	0.00	300.00	-300.00
Winterfest	1,158.97	1,350.00	-191.03
Wrestling	0.00	7,500.00	-7,500.00
Program Expenditures - Other	0.00	0.00	0.00
Total Program Expenditures	2,033.01	33,900.00	-31,866.99
Rec Center Operating Expenses			
Janitorial	7,589.92	55,000.00	-47,410.08
Pool Expense	5,373.73	10,000.00	-4,626.27
Program Expenditures-Rec	34.92	1,500.00	-1,465.08
Repairs & Maintenance General	195.12	10,000.00	-9,804.88
Supplies	2,668.89	12,000.00	-9,331.11

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Rec Center Operating Expenses - Other	154.65		
Total Rec Center Operating Expenses	16,017.23	88,500.00	-72,482.77
Television-Music	639.85	3,350.00	-2,710.15
Utilities			
Electrical	10,417.99	60,250.00	-49,832.01
Electrical 2	2,708.55	45,500.00	-42,791.45
Natural Gas	3,502.04	22,000.00	-18,497.96
Sewer	775.98	10,074.00	-9,298.02
Trash	772.10	3,800.00	-3,027.90
Water	295.90	50,176.00	-49,880.10
Total Utilities	18,472.56	191,800.00	-173,327.44
Total Operating Expense	38,372.35	595,950.00	-557,577.65
Payroll Expenses			
Employee Insurance	13,463.83	106,700.00	-93,236.17
Payroll Taxes	1,252.18	71,800.00	-70,547.82
Retirement Account	867.55	10,000.00	-9,132.45
Wages	91,776.70	879,000.00	-787,223.30
Payroll Expenses - Other	0.00	0.00	0.00
Total Payroll Expenses	107,360.26	1,067,500.00	-960,139.74
Repairs and Maintenance			
Building Repair & Maintenance	7,125.89	61,000.00	-53,874.11
Equipment Repairs & Maintenance	235.81	33,000.00	-32,764.19
Repairs and Maintenance - Other	208.34	2,000.00	-1,791.66
Total Repairs and Maintenance	7,570.04	96,000.00	-88,429.96
Total Expense	208,031.78	2,328,262.00	-2,120,230.22
Net Ordinary Income	705,869.03	1,578,102.65	-872,233.62
Other Income/Expense			
Other Income			
Transfer In	0.00	1,494,466.00	-1,494,466.00
Total Other Income	0.00	1,494,466.00	-1,494,466.00
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	0.00	75,000.00	-75,000.00
Total Community Park	0.00	75,000.00	-75,000.00
Golf Course			
Cart Paths	0.00	50,000.00	-50,000.00
Irrigation Pond	0.00	700,000.00	-700,000.00
Total Golf Course	0.00	750,000.00	-750,000.00
PBM Trail	533.85	299,000.00	-298,466.15
Rec Center Capital Improvements			
Rec Building Improvements	0.00	100,000.00	-100,000.00
Total Rec Center Capital Improvements	0.00	100,000.00	-100,000.00
Total Capital Outlay	533.85	1,224,000.00	-1,223,466.15
Transfers Out	0.00	1,494,466.00	-1,494,466.00
Total Other Expense	533.85	2,718,466.00	-2,717,932.15

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Accrual Basis

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	<u>Jan - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Other Income	-533.85	-1,224,000.00	1,223,466.15
Net Income	<u>705,335.18</u>	<u>354,102.65</u>	<u>351,232.53</u>