

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

January through April 2018

Accrual Basis

	Jan - Apr 18	Budget	%	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
Misc. Income	1,297.49			
<b>Non-Operating Income</b>				
Battle on the Mesa	2,100.00			
Conservation Trust Fund Contributions	4,440.52	20,000.00		22.2%
Community Park Classic	0.00	8,000.00		0.0%
Memory Bricks	0.00	500.00		0.0%
Contributions - Other	21.50	1,050.00		2.0%
<b>Total Contributions</b>	<b>21.50</b>	<b>9,550.00</b>		<b>0.2%</b>
Gas Royalties	4,434.18	3,000.00		147.8%
Grants	125,000.00	325,000.00		38.5%
Interest Income	16,100.84	36,010.00		44.7%
Property Tax Revenue				
Abatement	-78,150.07	1,938.00		-4,032.5%
Interest on Abatements	-37.43			
Specific Ownership Tax	35,681.97	138,000.00		25.9%
Property Tax Revenue - Other	827,658.26	1,893,695.00		43.7%
<b>Total Property Tax Revenue</b>	<b>785,152.73</b>	<b>2,033,633.00</b>		<b>38.6%</b>
Rent Cafe	4,281.66	13,800.00		31.0%
<b>Total Non-Operating Income</b>	<b>941,531.43</b>	<b>2,440,993.00</b>		<b>38.6%</b>
<b>Operating Income</b>				
Community Park Rental	0.00	1,000.00		0.0%
<b>Course Income</b>				
Advantage Club-Memberships	135,060.00	150,000.00		90.0%
Cart Fees	10,269.00	78,000.00		13.2%
Driving Range	2,460.00	10,000.00		24.6%
Gift Certificates	1,620.00	1,000.00		162.0%
Green Fees	27,715.00	160,000.00		17.3%
Payment on Account	3,990.59	10,000.00		39.9%
Tournament Income	0.00	3,000.00		0.0%
<b>Total Course Income</b>	<b>181,114.59</b>	<b>412,000.00</b>		<b>44.0%</b>
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	2,775.10	15,500.00		17.9%
Hard Goods	4,550.82	20,000.00		22.8%
Headwear	4,183.12	10,000.00		41.8%
Soft Goods	6,482.96	25,000.00		25.9%
<b>Total Golf Pro Shop Sales</b>	<b>17,992.00</b>	<b>70,500.00</b>		<b>25.5%</b>
<b>Program Income</b>	<b>12,577.69</b>	<b>47,850.00</b>		<b>26.3%</b>
<b>Rec Sales</b>				
Activation Fees	0.00	93,750.00		0.0%
Canvas Creations	0.00	1,500.00		0.0%
Charge for Services	8,345.15			
Daily Admissions	0.00	30,000.00		0.0%
Daily Fees-Memberships	61,639.51			
Equipment Rental	0.00	1,500.00		0.0%
Fitness Classes	0.00	16,000.00		0.0%
Game Room	1.00	750.00		0.1%
Membership Card	0.00	100.00		0.0%
Memberships	0.00	15,000.00		0.0%
Misc. Program Income	226.31	2,000.00		11.3%
Rentals-Room & Equip	6,530.68	15,000.00		43.5%
Sale of Goods	6,028.53	8,500.00		70.9%
Silver Sneakers	1,505.00	3,500.00		43.0%
Swim Lessons	0.00	5,500.00		0.0%
<b>Total Rec Sales</b>	<b>84,276.18</b>	<b>193,100.00</b>		<b>43.6%</b>
<b>Total Operating Income</b>	<b>295,960.46</b>	<b>724,450.00</b>		<b>40.9%</b>
<b>Total Income</b>	<b>1,238,789.38</b>	<b>3,165,443.00</b>		<b>39.1%</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	946.59	10,000.00		9.5%
Hard Goods	1,714.38	20,000.00		8.6%
Headwear	982.04	5,000.00		19.6%
Soft Goods	2,235.12	20,000.00		11.2%
<b>Total Pro Shop Cost of Goods Sold</b>	<b>5,878.13</b>	<b>55,000.00</b>		<b>10.7%</b>
<b>Rec Center Cost of goods sold</b>	<b>612.08</b>	<b>5,000.00</b>		<b>12.2%</b>
<b>Cost of Goods Sold - Other</b>	<b>26.00</b>			
<b>Total Cost of Goods Sold</b>	<b>6,516.21</b>	<b>60,000.00</b>		<b>10.9%</b>
<b>Total COGS</b>	<b>6,516.21</b>	<b>60,000.00</b>		<b>10.9%</b>

	Jan - Apr 18	Budget	% of Budget
<b>Gross Profit</b>	1,232,273.17	3,105,443.00	39.7%
<b>Expense</b>			
Automobile Expense	78.67	500.00	15.7%
Bad Debt	0.00	150.00	0.0%
Engineering	0.00	20,000.00	0.0%
<b>General and Administrative</b>			
Accounting	0.00	3,000.00	0.0%
Advantage Club Promotion	0.00	10,000.00	0.0%
Advertising and Promotion	2,923.75	33,750.00	8.7%
Bankcard Fees	3,467.84	13,000.00	26.7%
Computer and Internet Expenses	12,064.57	15,200.00	79.4%
Contingency	0.00	156,000.00	0.0%
<b>District Oversight Management</b>			
Out of Scope	1,413.75		
District Oversight Management - Other	28,269.00	112,524.00	25.1%
<b>Total District Oversight Management</b>	29,682.75	112,524.00	26.4%
<b>Elections</b>	9,353.72	18,000.00	52.0%
<b>Employee Background Verif</b>	218.81	800.00	27.4%
<b>Grant Preparation</b>	0.00	3,500.00	0.0%
<b>Insurance Expense</b>			
Property & Liability	11,040.00	48,000.00	23.0%
Workers Comp	2,269.00	14,000.00	16.2%
<b>Total Insurance Expense</b>	13,309.00	62,000.00	21.5%
<b>Licenses</b>	32.00	0.00	100.0%
<b>Office Equipment</b>	0.00	4,500.00	0.0%
<b>Office Supplies</b>	1,720.56	7,400.00	23.3%
<b>Payroll Services</b>	1,470.00	6,000.00	24.5%
<b>Postage &amp; Freight</b>	519.40	4,050.00	12.8%
<b>Printing</b>	636.89	6,800.00	9.4%
<b>Professional Fees</b>			
Audit-Statutory	0.00	10,000.00	0.0%
Legal	0.00	40,000.00	0.0%
<b>Total Professional Fees</b>	0.00	50,000.00	0.0%
<b>Security System</b>	289.86	1,200.00	24.2%
<b>Telephone Expense</b>	4,135.36	16,050.00	25.8%
<b>Training/Dues/Subscriptions</b>	1,173.75	6,500.00	18.1%
<b>Total General and Administrative</b>	80,998.26	530,274.00	15.3%
<b>Misc. Expense</b>	465.58	1,000.00	46.6%
<b>Non-Operating Expense</b>			
TABOR	0.00	50,000.00	0.0%
Treasurer's Fees	15,057.86	60,000.00	25.1%
<b>Total Non-Operating Expense</b>	15,057.86	110,000.00	13.7%
<b>Operating Expense</b>			
<b>Course Maintenance Expense</b>			
Cart/Supplies/Parts	0.00	5,000.00	0.0%
Chemicals & Fertilizer	3,568.53	36,000.00	9.9%
Driving Range	-26.00	1,000.00	-2.6%
Equipment Repairs	178.10	35,000.00	0.5%
Flowers	61.44	1,500.00	4.1%
Gas/Oil	1,709.40	18,000.00	9.5%
Irrigation Repairs	1,719.67	30,000.00	5.7%
Maintenance Supplies/Equipment	3,772.52	25,000.00	15.1%
Maintenance Uniforms	0.00	800.00	0.0%
Sand/Soil/Seed	0.00	30,000.00	0.0%
Soil Testing	0.00	1,500.00	0.0%
Course Maintenance Expense - Other	59.32		
<b>Total Course Maintenance Expense</b>	11,042.98	183,800.00	6.0%
<b>Landscape Maintenance</b>	965.00	15,000.00	6.4%
<b>Parks Operating Expenses</b>			
Ball Field	0.00	14,500.00	0.0%
Cleaning Facilities	659.90	5,200.00	12.7%
Cleaning Supplies	0.00	1,000.00	0.0%
Community Park Maintenance	0.00	18,000.00	0.0%
Contractor Ball Fields	0.00	0.00	0.0%
Skate and Dog Parks	0.00	2,500.00	0.0%
<b>Total Parks Operating Expenses</b>	659.90	41,200.00	1.6%
<b>Pro-Shop Expenses</b>			
Janitorial/Building Maintenance	0.00	1,500.00	0.0%
Miscellaneous	0.00	1,000.00	0.0%
Supplies	1,084.88	4,000.00	27.1%
<b>Total Pro-Shop Expenses</b>	1,084.88	6,500.00	16.7%
<b>Program Expenditures</b>			
Baseball-Softball	0.00	1,000.00	0.0%
Basketball	2,140.18	1,000.00	214.0%

	Jan - Apr 18	Budget	% of Budget
Craft Fair	0.00	3,500.00	0.0%
Movies under the Stars	0.00	1,800.00	0.0%
New Program Expense	0.00	1,000.00	0.0%
Program Events	105.41		
Soccer	2,423.45	3,000.00	80.8%
Tee Ball	0.00	300.00	0.0%
Volley ball	0.00	100.00	0.0%
Winterfest	850.00	6,500.00	13.1%
Wrestling	3,289.63	5,000.00	65.8%
Program Expenditures - Other	128.29		
<b>Total Program Expenditures</b>	<b>8,936.96</b>	<b>23,200.00</b>	<b>38.5%</b>
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.0%
Janitorial	15,120.00	46,800.00	32.3%
Pool Expense	2,834.01	10,000.00	28.3%
Program Expenditures-Rec	265.99	3,000.00	8.9%
Repairs & Maintenance General	1,722.93	8,000.00	21.5%
Supplies	3,903.85	10,000.00	39.0%
<b>Total Rec Center Operating Expenses</b>	<b>23,846.78</b>	<b>77,800.00</b>	<b>30.7%</b>
Television-Music	1,343.35	2,450.00	54.8%
Utilities			
Holy Cross	7,097.03	34,350.00	20.7%
Sewer	2,246.94	11,700.00	19.2%
Trash	787.20	5,300.00	14.9%
Utilities Misc	8,183.81	17,000.00	48.1%
Water	998.53	49,500.00	2.0%
Xcel	13,738.37	56,000.00	24.5%
<b>Total Utilities</b>	<b>33,051.88</b>	<b>173,850.00</b>	<b>19.0%</b>
<b>Total Operating Expense</b>	<b>80,931.73</b>	<b>523,800.00</b>	<b>15.5%</b>
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	1,760.89	7,000.00	25.2%
Medical Insurance	35,659.07	110,000.00	32.4%
<b>Total Employee Insurance</b>	<b>37,419.96</b>	<b>117,000.00</b>	<b>32.0%</b>
Payroll Taxes	9,737.54	64,238.00	15.2%
Retirement Account			
457B Employer Cont	2,904.92		
Company Contributions	0.00	10,300.00	0.0%
<b>Total Retirement Account</b>	<b>2,904.92</b>	<b>10,300.00</b>	<b>28.2%</b>
Wages			
Golf Course Maint-Choate Group	58.99		
Hourly Wages	143,019.40		
Independent Contractors	4,034.80	2,750.00	146.7%
P&R Janitor (Ind. Contractor)	1,971.00		
Rec Center Employees	2,130.03		
Salary Wages	65,550.11		
Wages - Other	0.00	735,000.00	0.0%
<b>Total Wages</b>	<b>216,764.33</b>	<b>737,750.00</b>	<b>29.4%</b>
<b>Total Payroll Expenses</b>	<b>266,826.75</b>	<b>929,288.00</b>	<b>28.7%</b>
Repairs and Maintenance			
Building Repair & Maintenance	11,477.97	31,000.00	37.0%
Equipment Repairs & Maintenance	3,589.97	25,000.00	14.4%
Repairs and Maintenance - Other	154.53		
<b>Total Repairs and Maintenance</b>	<b>15,222.47</b>	<b>56,000.00</b>	<b>27.2%</b>
<b>Total Expense</b>	<b>459,581.32</b>	<b>2,171,012.00</b>	<b>21.2%</b>
<b>Net Ordinary Income</b>	<b>772,691.85</b>	<b>934,431.00</b>	<b>82.7%</b>
Other Income/Expense			
Other Income			
Transfer In	0.00	1,443,889.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>1,443,889.00</b>	<b>0.0%</b>
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	0.00	67,310.00	0.0%
CP Playground-Furnishings	0.00	25,000.00	0.0%
<b>Total Community Park</b>	<b>0.00</b>	<b>92,310.00</b>	<b>0.0%</b>
Golf Course			

	Jan - Apr 18	Budget	% of Budget
Building	18,700.00		
Golf Equipment			
Carts	350,400.00	352,000.00	99.5%
<b>Total Golf Equipment</b>	350,400.00	352,000.00	99.5%
Irrigation Pond	5,000.00	400,000.00	1.3%
Irrigation System	815.00		
<b>Total Golf Course</b>	374,915.00	752,000.00	49.9%
Rec Center Capital Improvements			
Rec Building Improvements	9,771.00		
Rec Center Capital Improvements - Other	0.00	35,000.00	0.0%
<b>Total Rec Center Capital Improvements</b>	9,771.00	35,000.00	27.9%
<b>Total Capital Outlay</b>	384,686.00	879,310.00	43.7%
Transfers Out	0.00	1,443,889.00	0.0%
<b>Total Other Expense</b>	384,686.00	2,323,199.00	16.6%
Net Other Income	-384,686.00	-879,310.00	43.7%
<b>Net Income</b>	<b>388,005.85</b>	<b>55,121.00</b>	<b>703.9%</b>