

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

January through July 2018

Accrual Basis

	Jan - Jul 18	Budget	% of 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	51.5%
Contributions			
Community Park Classic	3,200.00	8,000.00	40.0%
Memory Bricks	0.00	500.00	0.0%
Contributions - Other	59.50	1,050.00	5.7%
Total Contributions	3,259.50	9,550.00	34.1%
Gas Royalties	112,231.28	3,000.00	3,741.0%
Grants	125,000.00	325,000.00	38.5%
Interest Income	31,691.43	36,010.00	88.0%
Property Tax Revenue			
Abatement	-176,594.28	1,938.00	-9,112.2%
Dow Energy Impact Grant Proceed	27.94		
Interest on Abatements	-82.05		
Specific Ownership Tax	82,002.46	138,000.00	59.4%
Property Tax Revenue - Other	1,879,592.20	1,893,695.00	99.3%
Total Property Tax Revenue	1,784,946.27	2,033,633.00	87.8%
Rent Cafe			
Rental Income	7,731.66	13,800.00	56.0%
Total Rent Cafe	7,731.66	13,800.00	56.0%
Total Non-Operating Income	2,078,079.71	2,440,993.00	85.1%
Operating Income			
Community Park Rental	0.00	1,000.00	0.0%
Course Income			
Advantage Club-Memberships	151,510.00	150,000.00	101.0%
Cart Fees	50,854.00	78,000.00	65.2%
Driving Range	7,412.00	10,000.00	74.1%
Gift Certificates	0.00	1,000.00	0.0%
Green Fees	101,034.60	160,000.00	63.1%
Payment on Account	0.00	10,000.00	0.0%
Tournament Income	0.00	3,000.00	0.0%
Course Income - Other	28.29		
Total Course Income	310,838.89	412,000.00	75.4%
Golf Pro Shop Sales			
Balls-Gloves	12,064.86	15,500.00	77.8%
Hard Goods	11,818.60	20,000.00	59.1%
Headwear	9,237.31	10,000.00	92.4%
Soft Goods	16,686.73	25,000.00	66.7%
Total Golf Pro Shop Sales	49,807.50	70,500.00	70.6%
Program Income			
Baseball	-270.00	2,500.00	-10.8%
Basketball	0.00	2,000.00	0.0%
Basketball-Tiny Tot	0.00	500.00	0.0%
Craft Fair	-65.00	13,500.00	-0.5%
Misc.	1.00	1,500.00	0.1%
Movies under the Stars	2,350.00	1,500.00	156.7%
New P&R Programs	0.00	8,500.00	0.0%
Soccer	-660.00	5,000.00	-13.2%
Soccer-Under 8	0.00	500.00	0.0%
Sports Programs	12,390.00		
Tee Ball	0.00	350.00	0.0%
Volleyball-Adult	0.00	1,000.00	0.0%
Winterfest	119.84		
Wrestling-Youth	0.00	5,000.00	0.0%
Wrestling Tee Shirts	0.00	1,000.00	0.0%
Wrestling Youth Tournament	0.00	5,000.00	0.0%
Program Income - Other	7,329.38		
Total Program Income	21,195.22	47,850.00	44.3%
Rec Sales			
Activation Fees	0.00	93,750.00	0.0%
Canvas Creations	0.00	1,500.00	0.0%
Charge for Services	13,755.65		
Daily Admissions	0.00	30,000.00	0.0%
Daily Fees-Memberships	87,703.32		
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	461.03	2,000.00	23.1%
Rentals-Room & Equip	11,360.97	15,000.00	75.7%

	Jan - Jul 18	Budget	% of Budget
Sale of Goods	9,777.49	8,500.00	115.0%
Silver Sneakers	2,922.50	3,500.00	83.5%
Swim Lessons	0.00	5,500.00	0.0%
Total Rec Sales	125,981.96	193,100.00	65.2%
Total Operating Income	507,823.57	724,450.00	70.1%
Total Income	2,588,771.75	3,165,443.00	81.8%
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	7,082.91	10,000.00	70.8%
Hard Goods	12,225.98	20,000.00	61.1%
Headwear	1,178.93	5,000.00	23.6%
Soft Goods	13,484.79	20,000.00	67.4%
Pro Shop Cost of Goods Sold - Other	-29.75		
Total Pro Shop Cost of Goods Sold	33,942.86	55,000.00	61.7%
Rec Center Cost of goods sold	1,393.64	5,000.00	27.9%
Cost of Goods Sold - Other	118.09		
Total Cost of Goods Sold	35,454.59	60,000.00	59.1%
Total COGS	35,454.59	60,000.00	59.1%
Gross Profit	2,553,317.16	3,105,443.00	82.2%
Expense			
Automobile Expense	533.77	500.00	106.8%
Bad Debt	0.00	150.00	0.0%
Battle on the Mesa	1,383.65		
Engineering	0.00	20,000.00	0.0%
General and Administrative			
Accounting	0.00	3,000.00	0.0%
Advantage Club Promotion	0.00	10,000.00	0.0%
Advertising and Promotion	4,250.64	33,750.00	12.6%
Bankcard Fees	7,004.06	13,000.00	53.9%
Computer and Internet Expenses	15,216.07	15,200.00	100.1%
Contingency	0.00	156,000.00	0.0%
Director Compensation	200.00		
District Oversight Management			
Out of Scope	2,178.75		
District Oversight Management - Other	56,538.00	112,524.00	50.2%
Total District Oversight Management	58,716.75	112,524.00	52.2%
Elections	15,994.09	18,000.00	88.9%
Employee Background Verif	525.96	800.00	65.7%
Grant Preparation	0.00	3,500.00	0.0%
Insurance Expense			
Property & Liability	22,807.00	48,000.00	47.5%
Workers Comp	11,348.00	14,000.00	81.1%
Total Insurance Expense	34,155.00	62,000.00	55.1%
Licenses	42.00	10.00	420.0%
Office Equipment	0.00	4,500.00	0.0%
Office Supplies	2,583.23	7,400.00	34.9%
Payroll Services	3,020.00	6,000.00	50.3%
Postage & Freight	1,088.23	4,050.00	26.9%
Printing	1,121.60	6,800.00	16.5%
Professional Fees			
Audit-Statutory	6,000.00	10,000.00	60.0%
Legal	1,625.00	40,000.00	4.1%
Total Professional Fees	7,625.00	50,000.00	15.3%
Rent Expense	2.00		
Security System	301.23	1,200.00	25.1%
Telephone Expense	7,126.60	16,050.00	44.4%
Training/Dues/Subscriptions	3,246.35	6,500.00	49.9%
Total General and Administrative	162,218.81	530,284.00	30.6%
Misc. Expense			
Sales Tax Adjustments	-2,373.52		
Misc. Expense - Other	742.36	1,000.00	74.2%
Total Misc. Expense	-1,631.16	1,000.00	-163.1%
Non-Operating Expense			
TABOR	0.00	50,000.00	0.0%
Treasurer's Fees	34,131.73	60,000.00	56.9%
Total Non-Operating Expense	34,131.73	110,000.00	31.0%
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	0.00	5,000.00	0.0%

	Jan - Jul 18	Budget	% of Budget
Chemicals & Fertilizer	35,532.15	36,000.00	98.7%
Driving Range	0.00	1,000.00	0.0%
Equipment Repairs	1,813.95	35,000.00	5.2%
Flowers	1,124.43	1,500.00	75.0%
Gas/Oil	9,813.35	18,000.00	54.5%
Irrigation Repairs	5,975.22	30,000.00	19.9%
Maintenance Supplies/Equipment	13,941.80	25,000.00	55.8%
Maintenance Uniforms	0.00	800.00	0.0%
Sand/Soil/Seed	641.37	30,000.00	2.1%
Soil Testing	97.50	1,500.00	6.5%
Course Maintenance Expense - Other	59.32		
Total Course Maintenance Expense	68,999.09	183,800.00	37.5%
Landscape Maintenance	26,353.75	15,000.00	175.7%
Parks Operating Expenses			
Ball Field	2,962.72	14,500.00	20.4%
Cleaning Facilities	1,662.92	5,200.00	32.0%
Cleaning Supplies	0.00	1,000.00	0.0%
Community Park Maintenance	295.00	18,000.00	1.6%
Contractor Ball Fields	0.00	0.00	0.0%
Skate and Dog Parks	0.00	2,500.00	0.0%
Parks Operating Expenses - Other	517.50		
Total Parks Operating Expenses	5,438.14	41,200.00	13.2%
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	1,500.00	0.0%
Miscellaneous	0.00	1,000.00	0.0%
Supplies	1,595.29	4,000.00	39.9%
Total Pro-Shop Expenses	1,595.29	6,500.00	24.5%
Program Expenditures			
Baseball-Softball	3,588.57	1,000.00	358.9%
Basketball	2,140.18	1,000.00	214.0%
Craft Fair	1,267.27	3,500.00	36.2%
Movies under the Stars	2,327.47	1,800.00	129.3%
New Program Expense	0.00	1,000.00	0.0%
Program Events			
Soccer	105.41		
Soccer	2,503.45	3,000.00	83.4%
Tee Ball	520.27	300.00	173.4%
Volley ball	32.40	100.00	32.4%
Winterfest	850.00	6,500.00	13.1%
Wrestling	3,822.21	5,000.00	76.4%
Program Expenditures - Other	552.87		
Total Program Expenditures	17,710.10	23,200.00	76.3%
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.0%
Janitorial	26,500.95	46,800.00	56.6%
Pool Expense	3,394.14	10,000.00	33.9%
Program Expenditures-Rec	611.53	3,000.00	20.4%
Repairs & Maintenance General	1,825.45	8,000.00	22.8%
Supplies	6,351.91	10,000.00	63.5%
Total Rec Center Operating Expenses	38,683.98	77,800.00	49.7%
Television-Music	1,843.75	2,450.00	75.3%
Utilities			
Holy Cross	21,480.15	34,350.00	62.5%
Sewer	4,493.88	11,700.00	38.4%
Trash	1,564.35	5,300.00	29.5%
Utilities Misc	12,390.65	17,000.00	72.9%
Water	12,531.24	49,500.00	25.3%
Xcel	28,759.14	56,000.00	51.4%
Total Utilities	81,219.41	173,850.00	46.7%
Total Operating Expense	241,843.51	523,800.00	46.2%
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	3,514.96	7,000.00	50.2%
Medical Insurance	58,907.29	110,000.00	53.6%
Total Employee Insurance	62,422.25	117,000.00	53.4%
Payroll Taxes	25,480.77	64,238.00	39.7%
Retirement Account	4,867.92	10,300.00	47.3%
Wages	401,731.07	737,750.00	54.5%
Total Payroll Expenses	494,502.01	929,288.00	53.2%
Prepaid Expense	-7,709.01		
Repairs and Maintenance			
Building Repair & Maintenance	27,794.45	31,000.00	89.7%
Equipment Repairs & Maintenance	7,800.13	25,000.00	31.2%

	Jan - Jul 18	Budget	% of Budget
Repairs and Maintenance - Other	414.47		
Total Repairs and Maintenance	36,009.05	56,000.00	64.3%
Total Expense	961,282.36	2,171,022.00	44.3%
Net Ordinary Income	1,592,034.80	934,421.00	170.4%
Other Income/Expense			
Other Income			
Transfer In	99,500.00	1,443,889.00	6.9%
Total Other Income	99,500.00	1,443,889.00	6.9%
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	8,595.00	67,310.00	12.8%
CP Playground-Furnishings	10,200.00	25,000.00	40.8%
Total Community Park	18,795.00	92,310.00	20.4%
Golf Course			
Building	18,700.00		
Golf Equipment			
Carts	350,400.00	352,000.00	99.5%
Total Golf Equipment	350,400.00	352,000.00	99.5%
Irrigation Pond	18,974.07	400,000.00	4.7%
Irrigation System	815.00		
Total Golf Course	388,889.07	752,000.00	51.7%
Rec Center Capital Improvements			
Rec Building Improvements	9,771.00		
Rec Center Capital Improvements - Other	0.00	35,000.00	0.0%
Total Rec Center Capital Improvements	9,771.00	35,000.00	27.9%
Total Capital Outlay	417,455.07	879,310.00	47.5%
Transfers Out	99,500.00	1,443,889.00	6.9%
Total Other Expense	516,955.07	2,323,199.00	22.3%
Net Other Income	-417,455.07	-879,310.00	47.5%
Net Income	1,174,579.73	55,111.00	2,131.3%