

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

	Jan - May 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Misc. Income	1,297.49		
Non-Operating Income			
Battle on the Mesa	2,914.94		
Conservation Trust Fund	4,440.52	20,000.00	-15,559.48
Contributions			
Community Park Classic	3,100.00	8,000.00	-4,900.00
Memory Bricks	0.00	500.00	-500.00
Contributions - Other	21.50	1,050.00	-1,028.50
Total Contributions	3,121.50	9,550.00	-6,428.50
Gas Royalties	88,121.05	3,000.00	85,121.05
Grants	125,000.00	325,000.00	-200,000.00
Interest Income	20,797.00	36,010.00	-15,213.00
Property Tax Revenue			
Abatement	-176,594.28	1,938.00	-178,532.28
Interest on Abatements	-82.05		
Specific Ownership Tax	46,370.30	138,000.00	-91,629.70
Property Tax Revenue - Other	1,173,834.29	1,893,695.00	-719,860.71
Total Property Tax Revenue	1,043,528.26	2,033,633.00	-990,104.74
Rent Cafe			
Rental Income	5,431.66	13,800.00	-8,368.34
Total Rent Cafe	5,431.66	13,800.00	-8,368.34
Restitution	384.98		
Total Non-Operating Income	1,293,739.91	2,440,993.00	-1,147,253.09
Operating Income			
Community Park Rental	0.00	1,000.00	-1,000.00
Course Income			
Advantage Club-Memberships	146,815.00	150,000.00	-3,185.00
Cart Fees	23,344.00	78,000.00	-54,656.00
Driving Range	3,756.00	10,000.00	-6,244.00
Gift Certificates	1,849.00	1,000.00	849.00
Green Fees	51,818.00	160,000.00	-108,182.00
Payment on Account	16,540.72	10,000.00	6,540.72
Tournament Income	0.00	3,000.00	-3,000.00
Course Income - Other	14.29		
Total Course Income	244,137.01	412,000.00	-167,862.99
Golf Pro Shop Sales			
Balls-Gloves	6,475.03	15,500.00	-9,024.97
Hard Goods	7,145.44	20,000.00	-12,854.56
Headwear	5,817.46	10,000.00	-4,182.54
Soft Goods	10,358.14	25,000.00	-14,641.86
Total Golf Pro Shop Sales	29,796.07	70,500.00	-40,703.93
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.	0.00	1,500.00	-1,500.00
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	-660.00	5,000.00	-5,660.00
Soccer-Under 8	0.00	500.00	-500.00
Sports Programs	10,650.00		
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	5,122.38		
Total Program Income	17,247.22	47,850.00	-30,602.78
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	9,777.15		
Daily Admissions	0.00	30,000.00	-30,000.00
Daily Fees-Memberships	69,017.23		
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	292.19	2,000.00	-1,707.81
Rentals-Room & Equip	8,050.17	15,000.00	-6,949.83

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Sale of Goods	7,955.99	8,500.00	-544.01
Silver Sneakers	2,092.50	3,500.00	-1,407.50
Swim Lessons	0.00	5,500.00	-5,500.00
Total Rec Sales	97,186.23	193,100.00	-95,913.77
Total Operating Income	388,366.53	724,450.00	-336,083.47
Total Income	1,683,403.93	3,165,443.00	-1,482,039.07
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	946.59	10,000.00	-9,053.41
Hard Goods	821.38	20,000.00	-19,178.62
Headwear	982.04	5,000.00	-4,017.96
Soft Goods	2,311.08	20,000.00	-17,688.92
Pro Shop Cost of Goods Sold - Other	-29.75		
Total Pro Shop Cost of Goods Sold	5,031.34	55,000.00	-49,968.66
Rec Center Cost of goods sold	612.08	5,000.00	-4,387.92
Cost of Goods Sold - Other	26.00		
Total Cost of Goods Sold	5,669.42	60,000.00	-54,330.58
Total COGS	5,669.42	60,000.00	-54,330.58
Gross Profit	1,677,734.51	3,105,443.00	-1,427,708.49
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	3,173.75	33,750.00	-30,576.25
Bankcard Fees	3,667.92	13,000.00	-9,332.08
Computer and Internet Expenses	12,622.57	15,200.00	-2,577.43
Contingency	0.00	156,000.00	-156,000.00
District Oversight Management			
Out of Scope	2,030.00		
District Oversight Management - Other	37,692.00	112,524.00	-74,832.00
Total District Oversight Management	39,722.00	112,524.00	-72,802.00
Elections	15,946.62	18,000.00	-2,053.38
Employee Background Verif	334.02	800.00	-465.98
Grant Preparation	0.00	3,500.00	-3,500.00
Insurance Expense			
Property & Liability	22,807.00	48,000.00	-25,193.00
Workers Comp	9,076.00	14,000.00	-4,924.00
Total Insurance Expense	31,883.00	62,000.00	-30,117.00
Licenses	42.00	0.00	42.00
Office Equipment	0.00	4,500.00	-4,500.00
Office Supplies	1,945.56	7,400.00	-5,454.44
Payroll Services	1,960.00	6,000.00	-4,040.00
Postage & Freight	679.99	4,050.00	-3,370.01
Printing	636.89	6,800.00	-6,163.11
Professional Fees			
Audit-Statutory	0.00	10,000.00	-10,000.00
Legal	0.00	40,000.00	-40,000.00
Total Professional Fees	0.00	50,000.00	-50,000.00
Security System	301.23	1,200.00	-898.77
Telephone Expense	5,131.09	16,050.00	-10,918.91
Training/Dues/Subscriptions	1,299.75	6,500.00	-5,200.25
Total General and Administrative	119,346.39	530,274.00	-410,927.61
Misc. Expense			
Sales Tax Adjustments	151.14		
Misc. Expense - Other	465.58	1,000.00	-534.42
Total Misc. Expense	616.72	1,000.00	-383.28
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	20,012.55	60,000.00	-39,987.45
Total Non-Operating Expense	20,012.55	110,000.00	-89,987.45
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	0.00	5,000.00	-5,000.00
Chemicals & Fertilizer	4,514.83	36,000.00	-31,485.17
Driving Range	-584.00	1,000.00	-1,584.00

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Equipment Repairs	1,050.62	35,000.00	-33,949.38
Flowers	286.44	1,500.00	-1,213.56
Gas/Oil	4,528.37	18,000.00	-13,471.63
Irrigation Repairs	2,219.67	30,000.00	-27,780.33
Maintenance Supplies/Equipment	7,013.19	25,000.00	-17,986.81
Maintenance Uniforms	0.00	800.00	-800.00
Sand/Soil/Seed	412.12	30,000.00	-29,587.88
Soil Testing	0.00	1,500.00	-1,500.00
Course Maintenance Expense - Other	59.32		
Total Course Maintenance Expense	19,500.56	183,800.00	-164,299.44
Landscape Maintenance	6,509.50	15,000.00	-8,490.50
Parks Operating Expenses			
Ball Field	2,098.03	14,500.00	-12,401.97
Cleaning Facilities	713.20	5,200.00	-4,486.80
Cleaning Supplies	0.00	1,000.00	-1,000.00
Community Park Maintenance	0.00	18,000.00	-18,000.00
Contractor Ball Fields	0.00	0.00	0.00
Skate and Dog Parks	0.00	2,500.00	-2,500.00
Total Parks Operating Expenses	2,811.23	41,200.00	-38,388.77
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	1,500.00	-1,500.00
Miscellaneous	0.00	1,000.00	-1,000.00
Supplies	1,084.88	4,000.00	-2,915.12
Total Pro-Shop Expenses	1,084.88	6,500.00	-5,415.12
Program Expenditures			
Baseball-Softball	637.56	1,000.00	-362.44
Basketball	2,140.18	1,000.00	1,140.18
Craft Fair	0.00	3,500.00	-3,500.00
Movies under the Stars	1,928.00	1,800.00	128.00
New Program Expense	0.00	1,000.00	-1,000.00
Program Events	105.41		
Soccer	2,423.45	3,000.00	-576.55
Tee Ball	0.00	300.00	-300.00
Volley ball	32.40	100.00	-67.60
Winterfest	850.00	6,500.00	-5,650.00
Wrestling	2,859.63	5,000.00	-2,140.37
Program Expenditures - Other	298.11		
Total Program Expenditures	11,274.74	23,200.00	-11,925.26
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.00
Janitorial	18,900.00	46,800.00	-27,900.00
Pool Expense	3,109.00	10,000.00	-6,891.00
Program Expenditures-Rec	276.33	3,000.00	-2,723.67
Repairs & Maintenance General	1,722.93	8,000.00	-6,277.07
Supplies	4,541.39	10,000.00	-5,458.61
Total Rec Center Operating Expenses	28,549.65	77,800.00	-49,250.35
Television-Music	1,499.75	2,450.00	-950.25
Utilities			
Holy Cross	8,290.92	34,350.00	-26,059.08
Sewer	2,995.92	11,700.00	-8,704.08
Trash	946.20	5,300.00	-4,353.80
Utilities Misc	8,183.81	17,000.00	-8,816.19
Water	1,395.43	49,500.00	-48,104.57
Xcel	17,802.69	56,000.00	-38,197.31
Total Utilities	39,614.97	173,850.00	-134,235.03
Total Operating Expense	110,845.28	523,800.00	-412,954.72
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	2,594.48	7,000.00	-4,405.52
Medical Insurance	50,547.51	110,000.00	-59,452.49
Total Employee Insurance	53,141.99	117,000.00	-63,858.01
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	68.02	20.00	48.02
CO Unemployment Tax - Other	1,500.62	230.00	1,270.62
Total CO Unemployment Tax	1,568.64	250.00	1,318.64
Federal Taxes (941/944)	-7,534.36	0.00	-7,534.36
Federal Unemployment (940)			
Federal Unemployment Expense	1,013.34	0.00	1,013.34
Federal Unemployment (940) - Other	0.00	2,683.00	-2,683.00

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Total Federal Unemployment (940)	1,013.34	2,683.00	-1,669.66
Medicare Expense	3,776.94	12,550.00	-8,773.06
Social Security Expense	16,149.62	48,755.00	-32,605.38
Total Company Paid Taxes	14,974.18	64,238.00	-49,263.82
Total Payroll Taxes	14,974.18	64,238.00	-49,263.82
Retirement Account			
457B Employer Cont	3,552.74		
457B Retirement-Employee	0.33		
Company Contributions	0.00	10,300.00	-10,300.00
Total Retirement Account	3,553.07	10,300.00	-6,746.93
Wages			
Golf Course Maint-Choate Group	273.19		
Hourly Wages			
Overtime Pay	222.32		
Rec Center Part-Time	740.18		
Hourly Wages - Other	182,926.75		
Total Hourly Wages	183,889.25		
Independent Contractors	5,168.09	2,750.00	2,418.09
P&R Janitor (Ind. Contractor)	2,783.00		
Rec Center Employees	2,475.28		
Salary Wages	80,461.72		
Wages - Other	80.00	735,000.00	-734,920.00
Total Wages	275,130.53	737,750.00	-462,619.47
Total Payroll Expenses	346,799.77	929,288.00	-582,488.23
Prepaid Expense	-7,709.01		
Repairs and Maintenance			
Building Repair & Maintenance	16,155.09	31,000.00	-14,844.91
Equipment Repairs & Maintenance	4,123.91	25,000.00	-20,876.09
Repairs and Maintenance - Other	154.53		
Total Repairs and Maintenance	20,433.53	56,000.00	-35,566.47
Total Expense	612,262.65	2,171,012.00	-1,558,749.35
Net Ordinary Income	1,065,471.86	934,431.00	131,040.86
Other Income/Expense			
Other Income			
Transfer In	0.00	1,443,889.00	-1,443,889.00
Total Other Income	0.00	1,443,889.00	-1,443,889.00
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	123.00	67,310.00	-67,187.00
CP Playground-Furnishings	5,100.00	25,000.00	-19,900.00
Total Community Park	5,223.00	92,310.00	-87,087.00
Golf Course			
Building	18,700.00		
Golf Equipment			
Carts	350,400.00	352,000.00	-1,600.00
Total Golf Equipment	350,400.00	352,000.00	-1,600.00
Irrigation Pond	8,538.26	400,000.00	-391,461.74
Irrigation System	815.00		
Total Golf Course	378,453.26	752,000.00	-373,546.74
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	393,447.26	879,310.00	-485,862.74
Transfers Out	0.00	1,443,889.00	-1,443,889.00
Total Other Expense	393,447.26	2,323,199.00	-1,929,751.74
Net Other Income	-393,447.26	-879,310.00	485,862.74
Net Income	672,024.60	55,121.00	616,903.60