

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

Accrual Basis

January through March 2018

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	1,283.49			
<b>Non-Operating Income</b>				
Battle on the Mesa	1,500.00			
Conservation Trust Fund Contributions	4,440.52	20,000.00	-15,559.48	22.2%
Community Park Classic	0.00	8,000.00	-8,000.00	0.0%
Memory Bricks	0.00	500.00	-500.00	0.0%
Contributions - Other	125,021.50	1,050.00	123,971.50	11,906.8%
<b>Total Contributions</b>	125,021.50	9,550.00	115,471.50	1,309.1%
Gas Royalties	4,196.45	3,000.00	1,196.45	139.9%
Grants	0.00	325,000.00	-325,000.00	0.0%
Interest Income	11,777.57	36,010.00	-24,232.43	32.7%
<b>Property Tax Revenue</b>				
Abatement	-78,098.12	1,938.00	-80,036.12	-4,029.8%
Interest on Abatements	-11,707.22			
Specific Ownership Tax	24,869.56	138,000.00	-113,130.44	18.0%
Property Tax Revenue - Other	783,724.43	1,893,695.00	-1,109,970.57	41.4%
<b>Total Property Tax Revenue</b>	718,788.65	2,033,633.00	-1,314,844.35	35.3%
<b>Rent Cafe</b>				
Rental Income	3,450.00	13,800.00	-10,350.00	25.0%
<b>Total Rent Cafe</b>	3,450.00	13,800.00	-10,350.00	25.0%
<b>Total Non-Operating Income</b>	869,174.69	2,440,993.00	-1,571,818.31	35.6%
<b>Operating Income</b>				
Community Park Rental	0.00	1,000.00	-1,000.00	0.0%
<b>Course Income</b>				
Advantage Club-Memberships	116,365.00	150,000.00	-33,635.00	77.6%
Cart Fees	5,520.00	78,000.00	-72,480.00	7.1%
Driving Range	1,387.00	10,000.00	-8,613.00	13.9%
Gift Certificates	0.00	1,000.00	-1,000.00	0.0%
Green Fees	17,315.00	160,000.00	-142,685.00	10.8%
Payment on Account	0.00	10,000.00	-10,000.00	0.0%
Tournament Income	0.00	3,000.00	-3,000.00	0.0%
<b>Total Course Income</b>	140,587.00	412,000.00	-271,413.00	34.1%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	1,376.85	15,500.00	-14,123.15	8.9%
Hard Goods	2,201.45	20,000.00	-17,798.55	11.0%
Headwear	1,317.18	10,000.00	-8,682.82	13.2%
Soft Goods	3,263.07	25,000.00	-21,736.93	13.1%
<b>Total Golf Pro Shop Sales</b>	8,158.55	70,500.00	-62,341.45	11.6%
<b>Program Income</b>				
Baseball	0.00	2,500.00	-2,500.00	0.0%
Basketball	0.00	2,000.00	-2,000.00	0.0%
Basketball-Tiny Tot	0.00	500.00	-500.00	0.0%
Craft Fair	-65.00	13,500.00	-13,565.00	-0.5%
Misc.	0.00	1,500.00	-1,500.00	0.0%
Movies under the Stars	0.00	1,500.00	-1,500.00	0.0%
New P&R Programs	0.00	8,500.00	-8,500.00	0.0%
Soccer	-540.00	5,000.00	-5,540.00	-10.8%
Soccer-Under 8	0.00	500.00	-500.00	0.0%
Sports Programs	6,255.00			
Tee Ball	0.00	350.00	-350.00	0.0%
Volleyball-Adult	0.00	1,000.00	-1,000.00	0.0%
Winterfest	119.84			
Wrestling-Youth	0.00	5,000.00	-5,000.00	0.0%
Wrestling Tee Shirts	0.00	1,000.00	-1,000.00	0.0%
Wrestling Youth Tournament	0.00	5,000.00	-5,000.00	0.0%
Program Income - Other	2,060.90			
<b>Total Program Income</b>	7,830.74	47,850.00	-40,019.26	16.4%
<b>Rec Sales</b>				
Activation Fees	0.00	93,750.00	-93,750.00	0.0%
Canvas Creations	0.00	1,500.00	-1,500.00	0.0%
Charge for Services	6,274.35			
Daily Admissions	0.00	30,000.00	-30,000.00	0.0%
Daily Fees-Memberships	53,654.43			
Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
Fitness Classes	0.00	16,000.00	-16,000.00	0.0%
Game Room	1.00	750.00	-749.00	0.1%
Membership Card	0.00	100.00	-100.00	0.0%
Memberships	0.00	15,000.00	-15,000.00	0.0%
Misc. Program Income	214.58	2,000.00	-1,785.42	10.7%
Rentals-Room & Equip	4,431.18	15,000.00	-10,568.82	29.5%
Sale of Goods	5,388.32	8,500.00	-3,111.68	63.4%
Silver Sneakers	970.00	3,500.00	-2,530.00	27.7%
Swim Lessons	0.00	5,500.00	-5,500.00	0.0%
<b>Total Rec Sales</b>	70,933.86	193,100.00	-122,166.14	36.7%
<b>Total Operating Income</b>	227,510.15	724,450.00	-496,939.85	31.4%
<b>Total Income</b>	1,097,968.33	3,165,443.00	-2,067,474.67	34.7%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
Pro Shop Cost of Goods Sold				
Balls/Gloves	0.00	10,000.00	-10,000.00	0.0%
Hard Goods	-488.62	20,000.00	-20,488.62	-2.4%
Headwear	0.00	5,000.00	-5,000.00	0.0%
Soft Goods	0.00	20,000.00	-20,000.00	0.0%
<b>Total Pro Shop Cost of Goods Sold</b>	-488.62	55,000.00	-55,488.62	-0.9%
Rec Center Cost of goods sold	612.08	5,000.00	-4,387.92	12.2%
Cost of Goods Sold - Other	26.00			

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
Total Cost of Goods Sold	149.46	60,000.00	-59,850.54	0.2%
Total COGS	149.46	60,000.00	-59,850.54	0.2%
Gross Profit	1,097,818.87	3,105,443.00	-2,007,624.13	35.4%
Expense				
Automobile Expense	0.00	500.00	-500.00	0.0%
Bad Debt	0.00	150.00	-150.00	0.0%
Engineering	0.00	20,000.00	-20,000.00	0.0%
General and Administrative				
Accounting	0.00	3,000.00	-3,000.00	0.0%
Advantage Club Promotion	0.00	10,000.00	-10,000.00	0.0%
Advertising and Promotion	886.03	33,750.00	-32,863.97	2.6%
Bankcard Fees	1,856.27	13,000.00	-11,143.73	14.3%
Computer and Internet Expenses	9,480.38	15,200.00	-5,719.62	62.4%
Contingency	0.00	156,000.00	-156,000.00	0.0%
District Oversight Management				
Out of Scope	2,242.50			
District Oversight Management - O...	18,846.00	112,524.00	-93,678.00	16.7%
Total District Oversight Management	21,088.50	112,524.00	-91,435.50	18.7%
Elections	0.00	18,000.00	-18,000.00	0.0%
Employee Background Verif	177.71	800.00	-622.29	22.2%
Grant Preparation	0.00	3,500.00	-3,500.00	0.0%
Insurance Expense				
Property & Liability	10,940.00	48,000.00	-37,060.00	22.8%
Workers Comp	2,269.00	14,000.00	-11,731.00	16.2%
Total Insurance Expense	13,209.00	62,000.00	-48,791.00	21.3%
Licenses	64.00	0.00	64.00	100.0%
Office Equipment	0.00	4,500.00	-4,500.00	0.0%
Office Supplies	1,225.01	7,400.00	-6,174.99	16.6%
Payroll Services	980.00	6,000.00	-5,020.00	16.3%
Postage & Freight	366.26	4,050.00	-3,683.74	9.0%
Printing	297.50	6,800.00	-6,502.50	4.4%
Professional Fees				
Audit-Statutory	0.00	10,000.00	-10,000.00	0.0%
Legal	0.00	40,000.00	-40,000.00	0.0%
Total Professional Fees	0.00	50,000.00	-50,000.00	0.0%
Security System	289.86	1,200.00	-910.14	24.2%
Telephone Expense	3,041.08	16,050.00	-13,008.92	18.9%
Training/Dues/Subscriptions	1,027.75	6,500.00	-5,472.25	15.8%
Total General and Administrative	53,989.35	530,274.00	-476,284.65	10.2%
Misc. Expense	386.18	1,000.00	-613.82	38.6%
Non-Operating Expense				
TABOR	0.00	50,000.00	-50,000.00	0.0%
Treasurer's Fees	14,179.54	60,000.00	-45,820.46	23.6%
Total Non-Operating Expense	14,179.54	110,000.00	-95,820.46	12.9%
Operating Expense				
Course Maintenance Expense				
Cart/Supplies/Parts	0.00	5,000.00	-5,000.00	0.0%
Chemicals & Fertilizer	1,003.53	36,000.00	-34,996.47	2.8%
Driving Range	0.00	1,000.00	-1,000.00	0.0%
Equipment Repairs	178.10	35,000.00	-34,821.90	0.5%
Flowers	61.44	1,500.00	-1,438.56	4.1%
Gas/Oil	872.04	18,000.00	-17,127.96	4.8%
Irrigation Repairs	825.92	30,000.00	-29,174.08	2.8%
Maintenance Supplies/Equipment	642.58	25,000.00	-24,357.42	2.6%
Maintenance Uniforms	0.00	800.00	-800.00	0.0%
Sand/Soil/Seed	0.00	30,000.00	-30,000.00	0.0%
Soil Testing	0.00	1,500.00	-1,500.00	0.0%
Total Course Maintenance Expense	3,583.61	183,800.00	-180,216.39	1.9%
Landscape Maintenance	0.00	15,000.00	-15,000.00	0.0%
Parks Operating Expenses				
Ball Field	0.00	14,500.00	-14,500.00	0.0%
Cleaning Facilities	659.90	5,200.00	-4,540.10	12.7%
Cleaning Supplies	0.00	1,000.00	-1,000.00	0.0%
Community Park Maintenance	0.00	18,000.00	-18,000.00	0.0%
Contractor Ball Fields	0.00	0.00	0.00	0.0%
Skate and Dog Parks	0.00	2,500.00	-2,500.00	0.0%
Total Parks Operating Expenses	659.90	41,200.00	-40,540.10	1.6%
Pro-Shop Expenses				
Janitorial/Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
Supplies	465.57	4,000.00	-3,534.43	11.6%
Total Pro-Shop Expenses	465.57	6,500.00	-6,034.43	7.2%
Program Expenditures				
Baseball-Softball	0.00	1,000.00	-1,000.00	0.0%
Basketball	955.00	1,000.00	-45.00	95.5%
Craft Fair	0.00	3,500.00	-3,500.00	0.0%
Movies under the Stars	0.00	1,800.00	-1,800.00	0.0%
New Program Expense	0.00	1,000.00	-1,000.00	0.0%
Program Events	69.64			
Soccer	1,282.95	3,000.00	-1,717.05	42.8%
Tee Ball	0.00	300.00	-300.00	0.0%
Volley ball	0.00	100.00	-100.00	0.0%
Winterfest	850.00	6,500.00	-5,650.00	13.1%
Wrestling	1,290.00	5,000.00	-3,710.00	25.8%
Program Expenditures - Other	20.50			
Total Program Expenditures	4,468.09	23,200.00	-18,731.91	19.3%
Rec Center Operating Expenses				
First Aid	0.00	0.00	0.00	0.0%
Janitorial	11,340.00	46,800.00	-35,460.00	24.2%

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
Pool Expense	910.65	10,000.00	-9,089.35	9.1%
Program Expenditures-Rec	224.24	3,000.00	-2,775.76	7.5%
Repairs & Maintenance General	471.58	8,000.00	-7,528.42	5.9%
Supplies	2,768.68	10,000.00	-7,231.32	27.7%
<b>Total Rec Center Operating Expenses</b>	<b>15,715.15</b>	<b>77,800.00</b>	<b>-62,084.85</b>	<b>20.2%</b>
Television-Music	973.13	2,450.00	-1,476.87	39.7%
Utilities				
Holy Cross	4,587.14	34,350.00	-29,762.86	13.4%
Sewer	1,497.96	11,700.00	-10,202.04	12.8%
Trash	508.15	5,300.00	-4,791.85	9.6%
Utilities Misc	5,632.99	17,000.00	-11,367.01	33.1%
Water	681.09	49,500.00	-48,818.91	1.4%
Xcel	10,483.78	56,000.00	-45,516.22	18.7%
<b>Total Utilities</b>	<b>23,391.11</b>	<b>173,850.00</b>	<b>-150,458.89</b>	<b>13.5%</b>
<b>Total Operating Expense</b>	<b>49,256.56</b>	<b>523,800.00</b>	<b>-474,543.44</b>	<b>9.4%</b>
Payroll Expenses				
Employee Insurance				
Dental-Life Insurance	1,142.85	7,000.00	-5,857.15	16.3%
Medical Insurance	27,299.29	110,000.00	-82,700.71	24.8%
<b>Total Employee Insurance</b>	<b>28,442.14</b>	<b>117,000.00</b>	<b>-88,557.86</b>	<b>24.3%</b>
Payroll Taxes				
Company Paid Taxes				
CO Unemployment Tax		20.00	27.20	236.0%
CO Unemployment Expense	47.20		-230.00	0.0%
CO Unemployment Tax - Other	0.00	230.00		
<b>Total CO Unemployment Tax</b>	<b>47.20</b>	<b>250.00</b>	<b>-202.80</b>	<b>18.9%</b>
Federal Taxes (941/944)	-7,534.36	0.00	-7,534.36	100.0%
Federal Unemployment (940)				
Federal Unemployment Expense	732.49	0.00	732.49	100.0%
Federal Unemployment (940) - ...	0.00	2,683.00	-2,683.00	0.0%
<b>Total Federal Unemployment (940)</b>	<b>732.49</b>	<b>2,683.00</b>	<b>-1,950.51</b>	<b>27.3%</b>
Medicare Expense	2,418.48	12,550.00	-10,131.52	19.3%
Social Security Expense	10,341.02	48,755.00	-38,413.98	21.2%
<b>Total Company Paid Taxes</b>	<b>6,004.83</b>	<b>64,238.00</b>	<b>-58,233.17</b>	<b>9.3%</b>
<b>Total Payroll Taxes</b>	<b>6,004.83</b>	<b>64,238.00</b>	<b>-58,233.17</b>	<b>9.3%</b>
Retirement Account				
457B Employer Cont	2,248.53			
Company Contributions	0.00	10,300.00	-10,300.00	0.0%
<b>Total Retirement Account</b>	<b>2,248.53</b>	<b>10,300.00</b>	<b>-8,051.47</b>	<b>21.8%</b>
Wages				
Hourly Wages				
Overtime Pay	113.27			
Hourly Wages - Other	103,936.90			
<b>Total Hourly Wages</b>	<b>104,050.17</b>			
Independent Contractors	2,915.47	2,750.00	165.47	106.0%
P&R Janitor (Ind. Contractor)	1,215.00			
Rec Center Employees	1,530.60			
Salary Wages	50,829.93			
Wages - Other	0.00	735,000.00	-735,000.00	0.0%
<b>Total Wages</b>	<b>160,541.17</b>	<b>737,750.00</b>	<b>-577,208.83</b>	<b>21.8%</b>
<b>Total Payroll Expenses</b>	<b>197,236.67</b>	<b>929,288.00</b>	<b>-732,051.33</b>	<b>21.2%</b>
Repairs and Maintenance				
Building Repair & Maintenance	10,195.64	31,000.00	-20,804.36	32.9%
Equipment Repairs & Maintenance	2,671.24	25,000.00	-22,328.76	10.7%
<b>Total Repairs and Maintenance</b>	<b>12,866.88</b>	<b>56,000.00</b>	<b>-43,133.12</b>	<b>23.0%</b>
<b>Total Expense</b>	<b>327,915.18</b>	<b>2,171,012.00</b>	<b>-1,843,096.82</b>	<b>15.1%</b>
<b>Net Ordinary Income</b>	<b>769,903.69</b>	<b>934,431.00</b>	<b>-164,527.31</b>	<b>82.4%</b>
Other Income/Expense				
Other Income				
Transfer In	0.00	1,443,889.00	-1,443,889.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>1,443,889.00</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	-67,310.00	0.0%
CP Playground-Furnishings	0.00	25,000.00	-25,000.00	0.0%
<b>Total Community Park</b>	<b>0.00</b>	<b>92,310.00</b>	<b>-92,310.00</b>	<b>0.0%</b>
Golf Course				
Building	5,700.00			
Golf Equipment				
Carts	0.00	352,000.00	-352,000.00	0.0%
<b>Total Golf Equipment</b>	<b>0.00</b>	<b>352,000.00</b>	<b>-352,000.00</b>	<b>0.0%</b>
Irrigation Pond	5,000.00	400,000.00	-395,000.00	1.3%
<b>Total Golf Course</b>	<b>10,700.00</b>	<b>752,000.00</b>	<b>-741,300.00</b>	<b>1.4%</b>
Rec Center Capital Improvements				
Rec Building Improvements	9,771.00			
Rec Center Capital Improvements - ...	0.00	35,000.00	-35,000.00	0.0%

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
Total Rec Center Capital Improvements	9,771.00	35,000.00	-25,229.00	27.9%
Total Capital Outlay	20,471.00	879,310.00	-858,839.00	2.3%
Transfers Out	0.00	1,443,889.00	-1,443,889.00	0.0%
Total Other Expense	20,471.00	2,323,199.00	-2,302,728.00	0.9%
Net Other Income	-20,471.00	-879,310.00	858,839.00	2.3%
Net Income	749,432.69	55,121.00	694,311.69	1,359.6%