

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

January through October 2018

Accrual Basis

	Jan - Oct 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	14,693.45	20,000.00	73.5%
Contributions			
Community Park Classic	11,464.00	8,000.00	143.3%
Memory Bricks	100.00	500.00	20.0%
Contributions - Other	1,459.50	1,050.00	139.0%
Total Contributions	13,023.50	9,550.00	136.4%
Gas Royalties	142,276.26	3,000.00	4,742.5%
Grants	125,000.00	325,000.00	38.5%
Interest Income	50,499.75	36,010.00	140.2%
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	118,086.01	138,000.00	85.6%
Property Tax Revenue - Other	1,888,840.49	1,893,695.00	99.7%
Total Property Tax Revenue	1,830,278.11	2,033,633.00	90.0%
Rent Cafe			
Rental Income	11,181.66	13,800.00	81.0%
Total Rent Cafe	11,181.66	13,800.00	81.0%
Total Non-Operating Income	2,189,867.67	2,440,993.00	89.7%
Operating Income			
Community Park Rental	0.00	1,000.00	0.0%
Course Income			
Advantage Club-Memberships	152,580.00	150,000.00	101.7%
Cart Fees	87,713.00	78,000.00	112.5%
Driving Range	10,905.00	10,000.00	109.1%
Gift Certificates	0.00	1,000.00	0.0%
Green Fees	161,612.60	160,000.00	101.0%
Payment on Account	0.00	10,000.00	0.0%
Tournament Income	0.00	3,000.00	0.0%
Course Income - Other	67.37		
Total Course Income	412,877.97	412,000.00	100.2%
Golf Pro Shop Sales			
Balls-Gloves	21,041.29	15,500.00	135.8%
Hard Goods	23,728.69	20,000.00	118.6%
Headwear	13,398.44	10,000.00	134.0%
Soft Goods	28,057.65	25,000.00	112.2%
Total Golf Pro Shop Sales	86,226.07	70,500.00	122.3%
Program Income			
Baseball	4,140.00	2,500.00	165.6%
Basketball	2,660.00	2,000.00	133.0%
Basketball-Tiny Tot	345.00	500.00	69.0%
Craft Fair	11,318.87	13,500.00	83.8%
Misc.	0.00	1,500.00	0.0%
Movies under the Stars	2,350.00	1,500.00	156.7%
New P&R Programs			
Martial Arts	30.00		
New P&R Programs - Other	420.00	8,500.00	4.9%
Total New P&R Programs	450.00	8,500.00	5.3%
Scholarship Discount	-1,660.00		
Soccer	5,505.00	5,000.00	110.1%
Soccer-Under 8	-120.00	500.00	-24.0%
Sports Programs	30.00		
Sports Shirts	3,281.78		
Tee Ball	1,785.00	350.00	510.0%
Volleyball-Adult	700.00	1,000.00	70.0%
Winterfest	119.84		
Wrestling-Youth	3,500.00	5,000.00	70.0%
Wrestling Tee Shirts	0.00	1,000.00	0.0%
Wrestling Youth Tournament	0.00	5,000.00	0.0%
Program Income - Other	-130.00		
Total Program Income	34,275.49	47,850.00	71.6%
Rec Sales			
Activation Fees	0.00	93,750.00	0.0%
Canvas Creations	0.00	1,500.00	0.0%
Charge for Services	4,097.78		
Daily Admissions	0.00	30,000.00	0.0%
Daily Fees-Memberships	94,596.57		
Equipment Rental	0.00	1,500.00	0.0%
Fitness Classes	8,014.00	16,000.00	50.1%

	Jan - Oct 18	Budget	% of Budget
Game Room	0.00	750.00	0.0%
Membership Card	0.00	100.00	0.0%
Memberships	0.00	15,000.00	0.0%
Misc. Program Income	88.32	2,000.00	4.4%
Rentals-Room & Equip	17,759.47	15,000.00	118.4%
Sale of Goods	11,560.84	8,500.00	136.0%
Silver Sneakers	4,050.00	3,500.00	115.7%
Swim Lessons	5,207.00	5,500.00	94.7%
Universal Tickets	12,216.05		
Total Rec Sales	157,590.03	193,100.00	81.6%
Total Operating Income	690,969.56	724,450.00	95.4%
PBM Trail Income	25,000.00		
Total Income	2,908,705.70	3,165,443.00	91.9%
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	10,147.45	10,000.00	101.5%
Hard Goods	16,841.93	20,000.00	84.2%
Headwear	2,207.81	5,000.00	44.2%
Soft Goods	22,090.46	20,000.00	110.5%
Total Pro Shop Cost of Goods Sold	51,287.65	55,000.00	93.3%
Rec Center Cost of goods sold	1,525.67	5,000.00	30.5%
Total Cost of Goods Sold	52,813.32	60,000.00	88.0%
Total COGS	52,813.32	60,000.00	88.0%
Gross Profit	2,855,892.38	3,105,443.00	92.0%
Expense			
Automobile Expense	533.77	500.00	106.8%
Bad Debt	0.00	150.00	0.0%
Battle on the Mesa	1,383.65		
Community Park Golf Classic	225.50		
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	9,526.54	33,750.00	28.2%
Bankcard Fees	10,535.29	13,000.00	81.0%
Computer and Internet Expenses	17,307.57	15,200.00	113.9%
Contingency	0.00	156,000.00	0.0%
Director Compensation	400.00		
District Oversight Management			
Out of Scope	3,009.50		
District Oversight Management - Other	84,807.00	112,524.00	75.4%
Total District Oversight Management	87,816.50	112,524.00	78.0%
Elections	15,994.09	18,000.00	88.9%
Employee Background Verif	656.11	800.00	82.0%
Grant Preparation	2,919.75	3,500.00	83.4%
Insurance Expense			
Property & Liability	38,219.00	48,000.00	79.6%
Workers Comp	13,620.00	14,000.00	97.3%
Total Insurance Expense	51,839.00	62,000.00	83.6%
Licenses	145.02	10.00	1,450.2%
Office Equipment	0.00	4,500.00	0.0%
Office Supplies	3,317.21	7,400.00	44.8%
Payroll Services	5,100.00	6,000.00	85.0%
Postage & Freight	1,576.88	4,050.00	38.9%
Printing	1,179.77	6,800.00	17.3%
Professional Fees			
Audit-Statutory	8,500.00	10,000.00	85.0%
Legal	5,826.70	40,000.00	14.6%
Total Professional Fees	14,326.70	50,000.00	28.7%
Rent Expense	2.00		
Security System	757.53	1,200.00	63.1%
Telephone Expense	10,197.64	16,050.00	63.5%
Training/Dues/Subscriptions	4,210.97	6,500.00	64.8%
Total General and Administrative	237,808.57	530,284.00	44.8%
Misc. Expense			
Sales Tax Adjustments	-2,277.59		
Misc. Expense - Other	14,255.24	1,000.00	1,425.5%
Total Misc. Expense	11,977.65	1,000.00	1,197.8%
Non-Operating Expense			
TABOR	0.00	50,000.00	0.0%

	Jan - Oct 18	Budget	% of Budget
Treasurer's Fees	34,324.47	60,000.00	57.2%
Total Non-Operating Expense	34,324.47	110,000.00	31.2%
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	0.00	5,000.00	0.0%
Chemicals & Fertilizer	39,844.15	36,000.00	110.7%
Driving Range	0.00	1,000.00	0.0%
Equipment Repairs	5,874.82	35,000.00	16.8%
Flowers	2,191.87	1,500.00	146.1%
Gas/Oil	19,129.57	18,000.00	106.3%
Irrigation Repairs	8,508.09	30,000.00	28.4%
Maintenance Supplies/Equipment	19,247.20	25,000.00	77.0%
Maintenance Uniforms	45.67	800.00	5.7%
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	95,639.56	183,800.00	52.0%
Landscape Maintenance	54,153.35	15,000.00	361.0%
Parks Operating Expenses			
Ball Field	8,435.18	14,500.00	58.2%
Cleaning Facilities	1,944.12	5,200.00	37.4%
Cleaning Supplies	0.00	1,000.00	0.0%
Community Park Maintenance	1,815.89	18,000.00	10.1%
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	12,712.69	41,200.00	30.9%
Pro-Shop Expenses			
Janitorial/Building Maintenance	1,103.33	1,500.00	73.6%
Miscellaneous	17.20	1,000.00	1.7%
Supplies	2,553.13	4,000.00	63.8%
Tournament Expense	2,171.59		
Total Pro-Shop Expenses	5,845.25	6,500.00	89.9%
Program Expenditures			
Baseball-Softball	4,883.72	1,000.00	488.4%
Basketball	2,437.69	1,000.00	243.8%
Craft Fair	2,640.27	3,500.00	75.4%
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	255.41		
Soccer	3,443.31	3,000.00	114.8%
Tee Ball	860.35	300.00	286.8%
Volleyball	-317.60	100.00	-317.6%
Winterfest	850.00	6,500.00	13.1%
Wrestling	4,287.21	5,000.00	85.7%
Program Expenditures - Other	835.41		
Total Program Expenditures	22,503.24	23,200.00	97.0%
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.0%
Janitorial	38,242.09	46,800.00	81.7%
Pool Expense	9,666.57	10,000.00	96.7%
Program Expenditures-Rec	1,308.79	3,000.00	43.6%
Repairs & Maintenance General	3,064.27	8,000.00	38.3%
Supplies	8,520.87	10,000.00	85.2%
Total Rec Center Operating Expenses	60,802.59	77,800.00	78.2%
Television-Music	2,341.66	2,450.00	95.6%
Utilities			
Electrical	47,007.28	56,000.00	83.9%
Electrical 2	41,882.29	34,350.00	121.9%
Natural Gas	15,054.45	17,000.00	88.6%
Sewer	6,740.82	11,700.00	57.6%
Trash	2,346.00	5,300.00	44.3%
Water	34,593.57	49,500.00	69.9%
Total Utilities	147,624.41	173,850.00	84.9%
Total Operating Expense	401,622.75	523,800.00	76.7%
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	5,046.91	7,000.00	72.1%
Medical Insurance	104,111.40	110,000.00	94.6%
Total Employee Insurance	109,158.31	117,000.00	93.3%
Payroll Taxes	42,962.04	64,238.00	66.9%
Retirement Account	6,917.43	10,300.00	67.2%

	Jan - Oct 18	Budget	% of Budget
Wages	601,447.12	737,750.00	81.5%
Total Payroll Expenses	760,484.90	929,288.00	81.8%
PBM Trail Expenses	3,299.89		
Repairs and Maintenance			
Building Repair & Maintenance	31,024.24	31,000.00	100.1%
Equipment Repairs & Maintenance	8,810.84	25,000.00	35.2%
Repairs and Maintenance - Other	491.64		
Total Repairs and Maintenance	40,326.72	56,000.00	72.0%
Total Expense	1,491,987.87	2,171,022.00	68.7%
Net Ordinary Income	1,363,904.51	934,421.00	146.0%
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	15,930.00	25,000.00	63.7%
Total Community Park	24,525.00	92,310.00	26.6%
Golf Course			
Building	18,700.00		
Golf Equipment			
Carts	350,400.00	352,000.00	99.5%
Golf Maint Equip	72,128.00		
Total Golf Equipment	422,528.00	352,000.00	120.0%
Irrigation Pond	29,974.07	400,000.00	7.5%
Irrigation System	815.00		
Total Golf Course	472,017.07	752,000.00	62.8%
PBM Trail	7,828.00		
Rec Center Capital Improvements			
Rec Building Improvements	69,133.00		
Rec Equipment	18,310.00		
Rec Center Capital Improvements - Other	0.00	35,000.00	0.0%
Total Rec Center Capital Improvements	87,443.00	35,000.00	249.8%
Total Capital Outlay	591,813.07	879,310.00	67.3%
Transfers Out	99,500.00	1,443,889.00	6.9%
Total Other Expense	691,313.07	2,323,199.00	29.8%
Net Other Income	-591,813.07	-879,310.00	67.3%
Net Income	772,091.44	55,111.00	1,401.0%