

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

January through November 2018

	Jan - Nov 18	Budget	\$ Over 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	-5,306.55
Contributions			
Community Park Classic	11,464.00	8,000.00	3,464.00
Memory Bricks	100.00	500.00	-400.00
Contributions - Other	1,459.50	1,050.00	409.50
Total Contributions	13,023.50	9,550.00	3,473.50
Gas Royalties	151,467.81	3,000.00	148,467.81
Grants	125,000.00	325,000.00	-200,000.00
Interest Income	57,277.81	36,010.00	21,267.81
Property Tax Revenue			
Abatement	-176,594.28	1,938.00	-178,532.28
Dow Energy Impact Grant Proceed	27.94		
Interest on Abatements	-82.05		
Specific Ownership Tax	118,086.01	138,000.00	-19,913.99
Property Tax Revenue - Other	1,888,840.49	1,893,695.00	-4,854.51
Total Property Tax Revenue	1,830,278.11	2,033,633.00	-203,354.89
Rent Cafe			
Rental Income	12,331.66	13,800.00	-1,468.34
Total Rent Cafe	12,331.66	13,800.00	-1,468.34
Total Non-Operating Income	2,206,987.28	2,440,993.00	-234,005.72
Operating Income			
Community Park Rental	0.00	1,000.00	-1,000.00
Course Income			
Advantage Club-Memberships	152,580.00	150,000.00	2,580.00
Cart Fees	90,795.00	78,000.00	12,795.00
Driving Range	11,124.00	10,000.00	1,124.00
Gift Certificates	0.00	1,000.00	-1,000.00
Green Fees	166,919.60	160,000.00	6,919.60
Payment on Account	0.00	10,000.00	-10,000.00
Tournament Income	0.00	3,000.00	-3,000.00
Course Income - Other	84.08		
Total Course Income	421,502.68	412,000.00	9,502.68
Golf Pro Shop Sales			
Balls-Gloves	22,305.35	15,500.00	6,805.35
Hard Goods	26,628.46	20,000.00	6,628.46
Headwear	14,100.10	10,000.00	4,100.10
Soft Goods	28,877.53	25,000.00	3,877.53
Total Golf Pro Shop Sales	91,911.44	70,500.00	21,411.44
Program Income			
Baseball			
Tee Ball	1,785.00	350.00	1,435.00
Baseball - Other	4,140.00	2,500.00	1,640.00
Total Baseball	5,925.00	2,850.00	3,075.00
Basketball	3,403.00	2,000.00	1,403.00
Basketball-Tiny Tot	656.00	500.00	156.00
Craft Fair	11,823.27	13,500.00	-1,676.73
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			
Martial Arts	30.00		
New P&R Programs - Other	568.00	8,500.00	-7,932.00
Total New P&R Programs	598.00	8,500.00	-7,902.00
Scholarship Discount	-1,662.00		
Soccer	5,565.00	5,000.00	565.00
Soccer-Tiny Tot	-120.00	500.00	-620.00
Sports Programs	30.00		
Sports Shirts	3,281.78		
Volleyball-Adult	700.00	1,000.00	-300.00
Winterfest	119.84		
Wrestling			
Wrestling-Youth	3,500.00	5,000.00	-1,500.00
Wrestling Youth Tournament	0.00	5,000.00	-5,000.00
Total Wrestling	3,500.00	10,000.00	-6,500.00
Wrestling Tee Shirts	0.00	1,000.00	-1,000.00
Program Income - Other	-130.00		
Total Program Income	36,039.89	47,850.00	-11,810.11
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	4,097.78		
Daily Admissions	0.00	30,000.00	-30,000.00
Daily Fees-Memberships	98,859.20		
Day Passes			
Day Pass - In District	5.00		
Total Day Passes	5.00		
Equipment Rental	0.00	1,500.00	-1,500.00
Fitness Classes	8,482.00	16,000.00	-7,518.00
Game Room	0.00	750.00	-750.00
Membership Card	0.00	100.00	-100.00
Memberships			
Membership In District	513.00		
Memberships - Other	0.00	15,000.00	-15,000.00

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Total Memberships	513.00	15,000.00	-14,487.00
Misc. Program Income	347.15	2,000.00	-1,652.85
Rentals-Room & Equip	18,421.72	15,000.00	3,421.72
Sale of Goods	12,095.84	8,500.00	3,595.84
Silver Sneakers	4,357.50	3,500.00	857.50
Swim Lessons	5,333.00	5,500.00	-167.00
Universal Tickets	13,236.05		
Total Rec Sales	165,748.24	193,100.00	-27,351.76
Total Operating Income	715,202.25	724,450.00	-9,247.75
PBM Trail Income	25,000.00		
Total Income	2,950,058.00	3,165,443.00	-215,385.00
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	10,147.45	10,000.00	147.45
Hard Goods	16,841.93	20,000.00	-3,158.07
Headwear	2,207.81	5,000.00	-2,792.19
Soft Goods	22,090.46	20,000.00	2,090.46
Total Pro Shop Cost of Goods Sold	51,287.65	55,000.00	-3,712.35
Rec Center Cost of goods sold	1,525.67	5,000.00	-3,474.33
Cost of Goods Sold - Other	-100.82		
Total Cost of Goods Sold	52,712.50	60,000.00	-7,287.50
Total COGS	52,712.50	60,000.00	-7,287.50
Gross Profit	2,897,345.50	3,105,443.00	-208,097.50
Expense			
Automobile Expense	595.52	500.00	95.52
Bad Debt	0.00	150.00	-150.00
Battle on the Mesa	1,383.65		
Community Park Golf Classic	1,210.50		
Engineering	0.00	20,000.00	-20,000.00
General and Administrative			
Accounting	3,086.00	3,000.00	86.00
Advantage Club Promotion	0.00	10,000.00	-10,000.00
Advertising and Promotion	9,776.54	33,750.00	-23,973.46
Bankcard Fees	11,895.54	13,000.00	-1,104.46
Computer and Internet Expenses	17,564.95	15,200.00	2,364.95
Contingency	0.00	156,000.00	-156,000.00
Director Compensation	900.00		
District Oversight Management			
Out of Scope	3,294.25		
District Oversight Management - Other	91,474.00	112,524.00	-21,050.00
Total District Oversight Management	94,768.25	112,524.00	-17,755.75
Elections	15,994.09	18,000.00	-2,005.91
Employee Background Verif	656.11	800.00	-143.89
Grant Preparation	2,919.75	3,500.00	-580.25
Insurance Expense			
Property & Liability	49,984.00	48,000.00	1,984.00
Workers Comp	13,620.00	14,000.00	-380.00
Total Insurance Expense	63,604.00	62,000.00	1,604.00
Licenses	145.02	10.00	135.02
Office Equipment	4,238.92	4,500.00	-261.08
Office Supplies	4,330.08	7,400.00	-3,069.92
Payroll Services	5,790.00	6,000.00	-210.00
Postage & Freight	2,179.99	4,050.00	-1,870.01
Printing	1,179.77	6,800.00	-5,620.23
Professional Fees			
Audit-Statutory	8,500.00	10,000.00	-1,500.00
Legal	10,478.50	40,000.00	-29,521.50
Total Professional Fees	18,978.50	50,000.00	-31,021.50
Rent Expense	2.00		
Security System	913.83	1,200.00	-286.17
Telephone Expense	11,222.11	16,050.00	-4,827.89
Training/Dues/Subscriptions	4,487.47	6,500.00	-2,012.53
Total General and Administrative	274,632.92	530,284.00	-255,651.08
Misc. Expense			
Sales Tax Adjustments	-2,277.59		
Misc. Expense - Other	14,696.06	1,000.00	13,696.06
Total Misc. Expense	12,418.47	1,000.00	11,418.47
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	34,324.47	60,000.00	-25,675.53
Total Non-Operating Expense	34,324.47	110,000.00	-75,675.53
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	0.00	5,000.00	-5,000.00
Chemicals & Fertilizer	41,322.15	36,000.00	5,322.15
Driving Range	0.00	1,000.00	-1,000.00
Equipment Repairs	6,643.73	35,000.00	-28,356.27
Flowers	2,191.87	1,500.00	691.87
Gas/Oil	21,891.27	18,000.00	3,891.27
Irrigation Repairs	10,923.47	30,000.00	-19,076.53
Maintenance Supplies/Equipment	19,390.30	25,000.00	-5,609.70
Maintenance Uniforms	45.67	800.00	-754.33
Sand/Soil/Seed	641.37	30,000.00	-29,358.63
Soil Testing	97.50	1,500.00	-1,402.50
Course Maintenance Expense - Other	59.32		

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Total Course Maintenance Expense	103,206.65	183,800.00	-80,593.35
Landscape Maintenance	59,780.85	15,000.00	44,780.85
Parks Operating Expenses			
Ball Field	8,515.80	14,500.00	-5,984.20
Cleaning Facilities	2,028.12	5,200.00	-3,171.88
Cleaning Supplies	0.00	1,000.00	-1,000.00
Community Park Maintenance	1,815.89	18,000.00	-16,184.11
Contractor Ball Fields	0.00	2,101.00	-2,101.00
Skate and Dog Parks	0.00	2,500.00	-2,500.00
Parks Operating Expenses - Other	517.50		
Total Parks Operating Expenses	12,877.31	43,301.00	-30,423.69
Pro-Shop Expenses			
Janitorial/Building Maintenance	1,103.33	1,500.00	-396.67
Miscellaneous	17.20	1,000.00	-982.80
Supplies	2,976.62	4,000.00	-1,023.38
Tournament Expense	2,171.59		
Total Pro-Shop Expenses	6,268.74	6,500.00	-231.26
Program Expenditures			
Baseball-Softball	4,883.72	1,000.00	3,883.72
Basketball	3,486.62	1,000.00	2,486.62
Craft Fair	2,387.01	3,500.00	-1,112.99
Movies under the Stars	2,327.47	1,800.00	527.47
New Program Expense	95.51	1,000.00	-904.49
Program Events	255.41		
Soccer	3,443.31	3,000.00	443.31
Tee Ball	860.35	300.00	560.35
Volleyball	-260.00	100.00	-360.00
Winterfest	850.00	6,500.00	-5,650.00
Wrestling	4,287.21	5,000.00	-712.79
Program Expenditures - Other	899.20		
Total Program Expenditures	23,515.81	23,200.00	315.81
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.00
Janitorial	42,022.09	46,800.00	-4,777.91
Pool Expense	13,555.27	10,000.00	3,555.27
Program Expenditures-Rec	1,405.91	3,000.00	-1,594.09
Repairs & Maintenance General	3,064.27	8,000.00	-4,935.73
Supplies	9,032.24	10,000.00	-967.76
Total Rec Center Operating Expenses	69,079.78	77,800.00	-8,720.22
Television-Music	2,513.66	2,450.00	63.66
Utilities			
Electrical	52,616.76	56,000.00	-3,383.24
Electrical 2	44,795.26	34,350.00	10,445.26
Natural Gas	17,039.43	17,000.00	39.43
Sewer	7,489.80	11,700.00	-4,210.20
Trash	2,713.55	5,300.00	-2,586.45
Water	35,437.47	49,500.00	-14,062.53
Total Utilities	160,092.27	173,850.00	-13,757.73
Total Operating Expense	437,335.07	525,901.00	-88,565.93
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	5,507.15	7,000.00	-1,492.85
Medical Insurance	110,974.24	110,000.00	974.24
Total Employee Insurance	116,481.39	117,000.00	-518.61
Payroll Taxes			
Company Paid Taxes	47,220.63	64,238.00	-17,017.37
Total Payroll Taxes	47,220.63	64,238.00	-17,017.37
Retirement Account	7,484.76	10,300.00	-2,815.24
Wages	657,154.20	737,750.00	-80,595.80
Total Payroll Expenses	828,340.98	929,288.00	-100,947.02
Repairs and Maintenance			
Building Repair & Maintenance	38,398.33	31,000.00	7,398.33
Equipment Repairs & Maintenance	10,490.83	25,000.00	-14,509.17
Repairs and Maintenance - Other	587.14		
Total Repairs and Maintenance	49,476.30	56,000.00	-6,523.70
Total Expense	1,639,717.88	2,173,123.00	-533,405.12
Net Ordinary Income	1,257,627.62	932,320.00	325,307.62
Other Income/Expense			
Other Income			
Transfer In	99,500.00	1,443,889.00	-1,344,389.00
Total Other Income	99,500.00	1,443,889.00	-1,344,389.00
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	8,595.00	67,310.00	-58,715.00
CP Playground-Furnishings	15,930.00	25,000.00	-9,070.00
Total Community Park	24,525.00	92,310.00	-67,785.00
Golf Course			
Building	18,700.00		
Golf Equipment			
Carts	350,400.00	352,000.00	-1,600.00
Golf Maint Equip	72,128.00		

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Total Golf Equipment	422,528.00	352,000.00	70,528.00
Irrigation Pond	31,689.20	400,000.00	-368,310.80
Total Golf Course	472,917.20	752,000.00	-279,082.80
PBM Trail	11,127.89		
Rec Center Capital Improvements			
Pool Projects	6,414.00		
Rec Building Improvements	69,133.00		
Rec Equipment	18,310.00		
Rec Center Capital Improvements - Other	0.00	43,550.47	-43,550.47
Total Rec Center Capital Improvements	93,857.00	43,550.47	50,306.53
Total Capital Outlay	602,427.09	887,860.47	-285,433.38
Transfers Out	99,500.00	1,443,889.00	-1,344,389.00
Total Other Expense	701,927.09	2,331,749.47	-1,629,822.38
Net Other Income	-602,427.09	-887,860.47	285,433.38
Net Income	655,200.53	44,459.53	610,741.00