

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

Accrual Basis

January through December 2018

	Jan - Dec 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	20,154.52	20,000.00	100.8%
Contributions			
Community Park Classic	11,464.00	8,000.00	143.3%
Memory Bricks	300.00	500.00	60.0%
Contributions - Other	1,459.50	1,050.00	139.0%
Total Contributions	13,223.50	9,550.00	138.5%
Gas Royalties	161,805.54	3,000.00	5,393.5%
Grants	125,000.00	325,000.00	38.5%
Interest Income	64,595.39	36,010.00	179.4%
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	130,215.68	138,000.00	94.4%
Property Tax Revenue - Other	1,889,717.07	1,893,695.00	99.8%
Total Property Tax Revenue	1,843,284.36	2,033,633.00	90.6%
Rent Cafe			
Rental Income	13,580.66	13,800.00	98.4%
Total Rent Cafe	13,580.66	13,800.00	98.4%
Total Non-Operating Income	2,244,558.91	2,440,993.00	92.0%
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	90,795.00	78,000.00	116.4%
Driving Range	11,124.00	10,000.00	111.2%
Gift Certificates	0.00	1,000.00	0.0%
Green Fees	166,919.60	160,000.00	104.3%
Payment on Account	0.00	10,000.00	0.0%
Tournament Income	0.00	3,000.00	0.0%
Course Income - Other	84.08		
Total Course Income	421,502.68	412,000.00	102.3%
Golf Pro Shop Sales			
Balls-Gloves	22,305.35	15,500.00	143.9%
Hard Goods	26,628.46	20,000.00	133.1%
Headwear	14,100.10	10,000.00	141.0%
Soft Goods	28,877.53	25,000.00	115.5%
Total Golf Pro Shop Sales	91,911.44	70,500.00	130.4%
Program Income			
Baseball			
Tee Ball	1,785.00	350.00	510.0%
Baseball - Other	4,140.00	2,500.00	165.6%
Total Baseball	5,925.00	2,850.00	207.9%
Basketball	3,870.61	2,000.00	193.5%
Basketball-Tiny Tot	685.00	500.00	137.0%
Craft Fair	11,823.27	13,500.00	87.6%
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	1,428.00	8,500.00	16.8%
Total New P&R Programs	1,458.00	8,500.00	17.2%
Scholarship Discount	-1,662.00		
Soccer	5,565.00	5,000.00	111.3%
Soccer-Tiny Tot	-120.00	500.00	-24.0%
Sports Programs	30.00		
Sports Shirts	3,281.78		
Volleyball-Adult	1,170.00	1,000.00	117.0%
Winterfest	119.84		

	Jan - Dec 18	Budget	% of Budget
Wrestling			
Wrestling-Youth	3,500.00	5,000.00	70.0%
Wrestling Youth Tournament	0.00	5,000.00	0.0%
Total Wrestling	3,500.00	10,000.00	35.0%
Wrestling Tee Shirts	0.00	1,000.00	0.0%
Program Income - Other	-130.00		
Total Program Income	37,866.50	47,850.00	79.1%
Rec Sales			
Activation Fees	0.00	93,750.00	0.0%
Canvas Creations	0.00	1,500.00	0.0%
Charge for Services	4,227.78		
Daily Admissions	0.00	30,000.00	0.0%
Daily Fees-Memberships	124,127.90		
Equipment Rental	0.00	1,500.00	0.0%
Fitness Classes	8,970.00	16,000.00	56.1%
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	383.61	2,000.00	19.2%
Rentals-Room & Equip	20,959.98	15,000.00	139.7%
Sale of Goods	12,721.37	8,500.00	149.7%
Silver Sneakers	4,885.91	3,500.00	139.6%
Swim Lessons	5,442.00	5,500.00	98.9%
Universal Tickets	14,332.05		
Total Rec Sales	196,050.60	193,100.00	101.5%
Total Operating Income	747,331.22	724,450.00	103.2%
PBM Trail Income	25,000.00		
Total Income	3,019,758.60	3,165,443.00	95.4%
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	14,857.73	10,000.00	148.6%
Hard Goods	30,238.19	20,000.00	151.2%
Headwear	4,278.99	5,000.00	85.6%
Soft Goods	31,592.46	20,000.00	158.0%
Total Pro Shop Cost of Goods Sold	80,967.37	55,000.00	147.2%
Rec Center Cost of goods sold	1,525.67	5,000.00	30.5%
Total Cost of Goods Sold	82,493.04	60,000.00	137.5%
Total COGS	82,493.04	60,000.00	137.5%
Gross Profit	2,937,265.56	3,105,443.00	94.6%
Expense			
Automobile Expense	595.52	500.00	119.1%
Bad Debt	0.00	150.00	0.0%
Battle on the Mesa	1,383.65		
Community Park Golf Classic	1,210.50		
Engineering	0.00	20,000.00	0.0%
General and Administrative			
Accounting	9,258.00	3,000.00	308.6%
Advantage Club Promotion	0.00	10,000.00	0.0%
Advertising and Promotion	11,802.49	33,750.00	35.0%
Bankcard Fees	12,115.79	13,000.00	93.2%
Computer and Internet Expenses	19,596.45	15,200.00	128.9%
Contingency	0.00	156,000.00	0.0%
Director Compensation	900.00		
District Oversight Management			
Out of Scope	3,778.75		
District Oversight Management - Other	104,808.00	112,524.00	93.1%
Total District Oversight Management	108,586.75	112,524.00	96.5%
Elections	15,994.09	18,000.00	88.9%
Employee Background Verif	704.06	800.00	88.0%
Grant Preparation	2,919.75	3,500.00	83.4%

	Jan - Dec 18	Budget	% of Budget
Insurance Expense			
Property & Liability	49,984.00	48,000.00	104.1%
Workers Comp	15,132.00	14,000.00	108.1%
Total Insurance Expense	65,116.00	62,000.00	105.0%
Licenses	530.02	10.00	5,300.2%
Office Equipment	4,238.92	4,500.00	94.2%
Office Supplies	4,995.19	7,400.00	67.5%
Payroll Services	7,170.00	6,000.00	119.5%
Postage & Freight	2,713.24	4,050.00	67.0%
Printing	1,179.77	6,800.00	17.3%
Professional Fees			
Audit-Statutory	8,500.00	10,000.00	85.0%
Legal	12,777.75	40,000.00	31.9%
Total Professional Fees	21,277.75	50,000.00	42.6%
Rent Expense	2.00		
Security System	913.83	1,200.00	76.2%
Telephone Expense	12,247.86	16,050.00	76.3%
Training/Dues/Subscriptions	7,813.27	6,500.00	120.2%
Total General and Administrative	310,075.23	530,284.00	58.5%
Misc. Expense			
Sales Tax Adjustments	-2,277.59		
Misc. Expense - Other	14,766.02	1,000.00	1,476.6%
Total Misc. Expense	12,488.43	1,000.00	1,248.8%
Non-Operating Expense			
TABOR	0.00	50,000.00	0.0%
Treasurer's Fees	34,343.23	60,000.00	57.2%
Total Non-Operating Expense	34,343.23	110,000.00	31.2%
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	0.00	5,000.00	0.0%
Chemicals & Fertilizer	41,396.26	36,000.00	115.0%
Driving Range	0.00	1,000.00	0.0%
Equipment Repairs	6,960.84	35,000.00	19.9%
Flowers	2,191.87	1,500.00	146.1%
Gas/Oil	21,891.27	18,000.00	121.6%
Irrigation Repairs	11,722.30	30,000.00	39.1%
Maintenance Supplies/Equipment	21,100.48	25,000.00	84.4%
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	106,106.88	183,800.00	57.7%
Landscape Maintenance	63,418.60	15,000.00	422.8%
Parks Operating Expenses			
Ball Field	8,515.80	14,500.00	58.7%
Cleaning Facilities	2,304.12	5,200.00	44.3%
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	2,101.00	0.0%
Skate and Dog Parks	0.00	2,500.00	0.0%
Parks Operating Expenses - Other	517.50		
Total Parks Operating Expenses	13,153.31	43,301.00	30.4%
Pro-Shop Expenses			
Janitorial/Building Maintenance	1,135.63	1,500.00	75.7%
Miscellaneous	17.20	1,000.00	1.7%
Supplies	2,976.62	4,000.00	74.4%
Tournament Expense	3,233.59		
Total Pro-Shop Expenses	7,363.04	6,500.00	113.3%
Program Expenditures			
Baseball-Softball	5,097.42	1,000.00	509.7%
Basketball	4,868.73	1,000.00	486.9%
Craft Fair	5,105.01	3,500.00	145.9%
Movies under the Stars	2,327.47	1,800.00	129.3%

	Jan - Dec 18	Budget	% of Budget
New Program Expense	95.51	1,000.00	9.6%
Program Events	255.41		
Soccer	4,450.77	3,000.00	148.4%
Tee Ball	860.35	300.00	286.8%
Volleyball	0.00	100.00	0.0%
Winterfest	850.00	6,500.00	13.1%
Wrestling	4,287.21	5,000.00	85.7%
Program Expenditures - Other	899.20		
Total Program Expenditures	29,097.08	23,200.00	125.4%
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.0%
Janitorial	45,840.73	46,800.00	98.0%
Pool Expense	15,677.85	10,000.00	156.8%
Program Expenditures-Rec	2,557.00	3,000.00	85.2%
Repairs & Maintenance General	5,094.15	8,000.00	63.7%
Supplies	10,600.27	10,000.00	106.0%
Rec Center Operating Expenses - Ot...	2,597.86		
Total Rec Center Operating Expenses	82,367.86	77,800.00	105.9%
Television-Music	2,685.66	2,450.00	109.6%
Utilities			
Electrical	58,313.17	56,000.00	104.1%
Electrical 2	47,141.43	34,350.00	137.2%
Natural Gas	19,818.76	17,000.00	116.6%
Sewer	8,987.76	11,700.00	76.8%
Trash	3,512.10	5,300.00	66.3%
Water	36,896.11	49,500.00	74.5%
Total Utilities	174,669.33	173,850.00	100.5%
Operating Expense - Other	137.27		
Total Operating Expense	478,999.03	525,901.00	91.1%
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	5,967.39	7,000.00	85.2%
Medical Insurance	110,974.24	110,000.00	100.9%
Total Employee Insurance	116,941.63	117,000.00	100.0%
Payroll Taxes			
Company Paid Taxes	51,304.57	64,238.00	79.9%
Total Payroll Taxes	51,304.57	64,238.00	79.9%
Retirement Account	8,042.16	10,300.00	78.1%
Wages	708,290.76	737,750.00	96.0%
Total Payroll Expenses	884,579.12	929,288.00	95.2%
Repairs and Maintenance			
Building Repair & Maintenance	36,029.20	31,000.00	116.2%
Equipment Repairs & Maintenance	10,490.83	25,000.00	42.0%
Repairs and Maintenance - Other	1,757.14		
Total Repairs and Maintenance	48,277.17	56,000.00	86.2%
Total Expense	1,771,951.88	2,173,123.00	81.5%
Net Ordinary Income	1,165,313.68	932,320.00	125.0%
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	0.00	67,310.00	0.0%
CP Playground-Furnishings	0.00	25,000.00	0.0%
Total Community Park	0.00	92,310.00	0.0%

	Jan - Dec 18	Budget	% of Budget
Golf Course			
Building	0.00		
Golf Equipment			
Carts	0.00	352,000.00	0.0%
Golf Maint Equip	0.00		
Total Golf Equipment	0.00	352,000.00	0.0%
Irrigation Pond	630.00	400,000.00	0.2%
Total Golf Course	630.00	752,000.00	0.1%
PBM Trail	0.00		
Rec Center Capital Improvements			
Pool Projects	0.00		
Rec Building Improvements	0.00		
Rec Equipment	1,758.23		
Rec Center Capital Improvements - Ot...	0.00	35,000.00	0.0%
Total Rec Center Capital Improvements	1,758.23	35,000.00	5.0%
Total Capital Outlay	2,388.23	879,310.00	0.3%
Transfers Out	99,500.00	1,443,889.00	6.9%
Total Other Expense	101,888.23	2,323,199.00	4.4%
Net Other Income	-2,388.23	-879,310.00	0.3%
Net Income	1,162,925.45	53,010.00	2,193.8%