

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

Accrual Basis

January through June 2018

	Jan - Jun 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Misc. Income	2,497.49		
Non-Operating Income			
Battle on the Mesa	2,914.94		
Conservation Trust Fund	10,304.63	20,000.00	-9,695.37
Contributions			
Community Park Classic	3,200.00	8,000.00	-4,800.00
Memory Bricks	0.00	500.00	-500.00
Contributions - Other	41.50	1,050.00	-1,008.50
Total Contributions	3,241.50	9,550.00	-6,308.50
Gas Royalties	101,128.64	3,000.00	98,128.64
Grants	125,000.00	325,000.00	-200,000.00
Interest Income	25,794.24	36,010.00	-10,215.76
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	58,439.49	138,000.00	-79,560.51
Property Tax Revenue - Other	1,195,505.31	1,893,695.00	-698,189.69
Total Property Tax Revenue	1,077,296.41	2,033,633.00	-956,336.59
Rent Cafe			
Rental Income	7,731.66	13,800.00	-6,068.34
Total Rent Cafe	7,731.66	13,800.00	-6,068.34
Restitution	384.98		
Total Non-Operating Income	1,353,797.00	2,440,993.00	-1,087,196.00
Operating Income			
Community Park Rental	0.00	1,000.00	-1,000.00
Course Income			
Advantage Club-Memberships	171,010.00	150,000.00	21,010.00
Cart Fees	37,146.00	78,000.00	-40,854.00
Driving Range	6,028.00	10,000.00	-3,972.00
Gift Certificates	1,729.00	1,000.00	729.00
Green Fees	77,381.00	160,000.00	-82,619.00
Payment on Account	14,706.06	10,000.00	4,706.06
Tournament Income	0.00	3,000.00	-3,000.00
Course Income - Other	42.58		
Total Course Income	308,042.64	412,000.00	-103,957.36
Golf Pro Shop Sales			
Balls-Gloves	10,620.41	15,500.00	-4,879.59
Hard Goods	10,057.41	20,000.00	-9,942.59
Headwear	9,620.14	10,000.00	-379.86
Soft Goods	16,367.21	25,000.00	-8,632.79
Total Golf Pro Shop Sales	46,665.17	70,500.00	-23,834.83
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	11,070.00		
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	6,297.38		
Total Program Income	18,842.22	47,850.00	-29,007.78
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	11,553.15		
Daily Admissions	0.00	30,000.00	-30,000.00
Daily Fees-Memberships	78,270.66		
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	415.69	2,000.00	-1,584.31

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

Accrual Basis

January through June 2018

	Jan - Jun 18	Budget	\$ Over Budget
Rentals-Room & Equip	9,899.17	15,000.00	-5,100.83
Sale of Goods	8,776.42	8,500.00	276.42
Silver Sneakers	2,580.00	3,500.00	-920.00
Swim Lessons	0.00	5,500.00	-5,500.00
Rec Sales - Other	1.93		
Total Rec Sales	111,498.02	193,100.00	-81,601.98
Total Operating Income	485,048.05	724,450.00	-239,401.95
Total Income	1,841,342.54	3,165,443.00	-1,324,100.46
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	1,005.08	20,000.00	-18,994.92
Headwear	884.17	5,000.00	-4,115.83
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	5,117.17	55,000.00	-49,882.83
Rec Center Cost of goods sold	646.82	5,000.00	-4,353.18
Cost of Goods Sold - Other	26.00		
Total Cost of Goods Sold	5,789.99	60,000.00	-54,210.01
Total COGS	5,789.99	60,000.00	-54,210.01
Gross Profit	1,835,552.55	3,105,443.00	-1,269,890.45
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	4,250.64	33,750.00	-29,499.36
Bankcard Fees	3,887.50	13,000.00	-9,112.50
Computer and Internet Expenses	14,628.07	15,200.00	-571.93
Contingency	0.00	156,000.00	-156,000.00
District Oversight Management			
Out of Scope	2,030.00		
District Oversight Management - Ot...	47,115.00	112,524.00	-65,409.00
Total District Oversight Management	49,145.00	112,524.00	-63,379.00
Elections	15,994.09	18,000.00	-2,005.91
Employee Background Verif	450.61	800.00	-349.39
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	10,212.00	14,000.00	-3,788.00
Total Insurance Expense	33,019.00	62,000.00	-28,981.00
Licenses	42.00	10.00	32.00
Office Equipment	0.00	4,500.00	-4,500.00
Office Supplies	2,192.55	7,400.00	-5,207.45
Payroll Services	2,490.00	6,000.00	-3,510.00
Postage & Freight	945.28	4,050.00	-3,104.72
Printing	636.89	6,800.00	-6,163.11
Professional Fees			
Audit-Statutory	6,000.00	10,000.00	-4,000.00
Legal	1,625.00	40,000.00	-38,375.00
Total Professional Fees	7,625.00	50,000.00	-42,375.00
Security System	301.23	1,200.00	-898.77
Telephone Expense	6,126.82	16,050.00	-9,923.18
Training/Dues/Subscriptions	2,043.35	6,500.00	-4,456.65
Total General and Administrative	143,778.03	530,284.00	-386,505.97
Misc. Expense			
Sales Tax Adjustments	151.14		
Misc. Expense - Other	689.17	1,000.00	-310.83
Total Misc. Expense	840.31	1,000.00	-159.69
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	20,446.11	60,000.00	-39,553.89
Total Non-Operating Expense	20,446.11	110,000.00	-89,553.89
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	0.00	5,000.00	-5,000.00
Chemicals & Fertilizer	18,657.40	36,000.00	-17,342.60

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

Accrual Basis

January through June 2018

	Jan - Jun 18	Budget	\$ Over Budget
Driving Range	-584.00	1,000.00	-1,584.00
Equipment Repairs	1,302.70	35,000.00	-33,697.30
Flowers	1,124.43	1,500.00	-375.57
Gas/Oil	9,813.35	18,000.00	-8,186.65
Irrigation Repairs	4,321.84	30,000.00	-25,678.16
Maintenance Supplies/Equipment	8,450.55	25,000.00	-16,549.45
Maintenance Uniforms	0.00	800.00	-800.00
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		
Total Course Maintenance Expense	43,884.46	183,800.00	-139,915.54
Landscape Maintenance	17,026.00	15,000.00	2,026.00
Parks Operating Expenses			
Ball Field	2,112.72	14,500.00	-12,387.28
Cleaning Facilities	1,004.46	5,200.00	-4,195.54
Cleaning Supplies	0.00	1,000.00	-1,000.00
Community Park Maintenance	295.00	18,000.00	-17,705.00
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	3,412.18	41,200.00	-37,787.82
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	1,500.00	-1,500.00
Miscellaneous	0.00	1,000.00	-1,000.00
Supplies	1,595.29	4,000.00	-2,404.71
Total Pro-Shop Expenses	1,595.29	6,500.00	-4,904.71
Program Expenditures			
Baseball-Softball	2,546.06	1,000.00	1,546.06
Basketball	2,140.18	1,000.00	1,140.18
Craft Fair	827.27	3,500.00	-2,672.73
Movies under the Stars	2,024.83	1,800.00	224.83
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	3,072.21	5,000.00	-1,927.79
Program Expenditures - Other	552.87		
Total Program Expenditures	14,574.68	23,200.00	-8,625.32
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.00
Janitorial	22,680.00	46,800.00	-24,120.00
Pool Expense	3,394.14	10,000.00	-6,605.86
Program Expenditures-Rec	392.92	3,000.00	-2,607.08
Repairs & Maintenance General	1,825.45	8,000.00	-6,174.55
Supplies	5,120.07	10,000.00	-4,879.93
Total Rec Center Operating Expenses	33,412.58	77,800.00	-44,387.42
Television-Music	1,671.75	2,450.00	-778.25
Utilities			
Holy Cross	13,864.60	34,350.00	-20,485.40
Sewer	3,744.90	11,700.00	-7,955.10
Trash	1,205.25	5,300.00	-4,094.75
Utilities Misc	11,267.77	17,000.00	-5,732.23
Water	3,898.75	49,500.00	-45,601.25
Xcel	22,612.67	56,000.00	-33,387.33
Total Utilities	56,593.94	173,850.00	-117,256.06
Total Operating Expense	172,170.88	523,800.00	-351,629.12
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	3,054.72	7,000.00	-3,945.28
Medical Insurance	58,907.29	110,000.00	-51,092.71
Total Employee Insurance	61,962.01	117,000.00	-55,037.99
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	77.95	20.00	57.95
CO Unemployment Tax - Other	1,500.62	230.00	1,270.62
Total CO Unemployment Tax	1,578.57	250.00	1,328.57
Federal Taxes (941/944)	-7,534.36	0.00	-7,534.36
Federal Unemployment (940)			
Federal Unemployment Expense	1,175.21	0.00	1,175.21
Federal Unemployment (940) - Ot...	0.00	2,683.00	-2,683.00

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

Accrual Basis

January through June 2018

	Jan - Jun 18	Budget	\$ Over Budget
Total Federal Unemployment (940)	1,175.21	2,683.00	-1,507.79
Medicare Expense	4,712.46	12,550.00	-7,837.54
Social Security Expense	20,149.60	48,755.00	-28,605.40
Total Company Paid Taxes	20,081.48	64,238.00	-44,156.52
Total Payroll Taxes	20,081.48	64,238.00	-44,156.52
Retirement Account			
457B Employer Cont	4,208.73		
457B Retirement-Employee	0.33		
Company Contributions	0.00	10,300.00	-10,300.00
Total Retirement Account	4,209.06	10,300.00	-6,090.94
Wages			
Golf Course Maint-Choate Group	599.59		
Hourly Wages			
Overtime Pay	222.32		
Rec Center Part-Time	740.18		
Hourly Wages - Other	228,342.45		
Total Hourly Wages	229,304.95		
Independent Contractors	6,022.42	2,750.00	3,272.42
P&R Janitor (Ind. Contractor)	3,511.00		
Rec Center Employees	3,036.40		
Salary Wages	95,638.91		
Wages - Other	80.00	735,000.00	-734,920.00
Total Wages	338,193.27	737,750.00	-399,556.73
Total Payroll Expenses	424,445.82	929,288.00	-504,842.18
Prepaid Expense	-7,709.01		
Repairs and Maintenance			
Building Repair & Maintenance	25,544.26	31,000.00	-5,455.74
Equipment Repairs & Maintenance	5,882.11	25,000.00	-19,117.89
Repairs and Maintenance - Other	154.53		
Total Repairs and Maintenance	31,580.90	56,000.00	-24,419.10
Total Expense	787,470.46	2,171,022.00	-1,383,551.54
Net Ordinary Income	1,048,082.09	934,421.00	113,661.09
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	7,345.00	67,310.00	-59,965.00
CP Playground-Furnishings	5,100.00	25,000.00	-19,900.00
Total Community Park	12,445.00	92,310.00	-79,865.00
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	16,147.82	400,000.00	-383,852.18
Irrigation System	815.00		
Total Golf Course	386,062.82	752,000.00	-365,937.18
Rec Center Capital Improvements			
Rec Building Improvements	9,771.00		
Rec Center Capital Improvements - Ot...	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	408,278.82	879,310.00	-471,031.18
Transfers Out	0.00	1,443,889.00	-1,443,889.00
Total Other Expense	408,278.82	2,323,199.00	-1,914,920.18
Net Other Income	-408,278.82	-879,310.00	471,031.18
Net Income	639,803.27	55,111.00	584,692.27