

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

02/09/18

Accrual Basis

January 2018

	Jan 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Misc. Income	4.00		
Non-Operating Income			
Conservation Trust Fund	0.00	20,000.00	-20,000.00
Contributions			
Community Park Classic	0.00	8,000.00	-8,000.00
Memory Bricks	0.00	500.00	-500.00
Contributions - Other	125,000.00	1,000.00	124,000.00
Total Contributions	125,000.00	9,500.00	115,500.00
Gas Royalties	1,953.39	3,000.00	-1,046.61
Grants	0.00	325,000.00	-325,000.00
Interest Income	3,821.19	3,010.00	811.19
Property Tax Revenue			
Abatement	0.00	1,938.00	-1,938.00
Specific Ownership Tax	0.00	138,000.00	-138,000.00
Property Tax Revenue - Other	0.00	1,893,695.00	-1,893,695.00
Total Property Tax Revenue	0.00	2,033,633.00	-2,033,633.00
Rent Cafe			
Rental Income	1,150.00	13,800.00	-12,650.00
Total Rent Cafe	1,150.00	13,800.00	-12,650.00
Total Non-Operating Income	131,924.58	2,407,943.00	-2,276,018.42
Operating Income			
Community Park Rental	0.00	1,000.00	-1,000.00
Course Income			
Advantage Club-Memberships	3,500.00	150,000.00	-146,500.00
Cart Fees	0.00	78,000.00	-78,000.00
Driving Range	12.00	10,000.00	-9,988.00
Gift Certificates	0.00	1,000.00	-1,000.00
Green Fees	200.00	160,000.00	-159,800.00
Payment on Account	0.00	10,000.00	-10,000.00
Tournament Income	0.00	3,000.00	-3,000.00
Total Course Income	3,712.00	412,000.00	-408,288.00
Golf Pro Shop Sales			
Balls-Gloves	0.00	15,500.00	-15,500.00
Hard Goods	0.00	20,000.00	-20,000.00
Headwear	0.00	10,000.00	-10,000.00
Soft Goods	0.00	25,000.00	-25,000.00
Total Golf Pro Shop Sales	0.00	70,500.00	-70,500.00
Program Income			
Baseball	0.00	2,500.00	-2,500.00
Basketball	0.00	2,000.00	-2,000.00
Basketball-Tiny Tot	0.00	500.00	-500.00
Craft Fair	0.00	13,500.00	-13,500.00
Misc.	4.95	1,500.00	-1,495.05
Movies under the Stars	0.00	1,500.00	-1,500.00
New P&R Programs	0.00	8,500.00	-8,500.00
Soccer	0.00	5,000.00	-5,000.00
Soccer-Under 8	0.00	500.00	-500.00
Sports Programs	410.00		
Tee Ball	0.00	350.00	-350.00
Volleyball-Adult	0.00	1,000.00	-1,000.00
Winterfest	-730.16		
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	477.00		
Total Program Income	161.79	47,850.00	-47,688.21
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	2,535.10		
Daily Admissions	10.00	30,000.00	-29,990.00
Daily Fees-Memberships	25,889.74		
Equipment Rental	0.00	1,500.00	-1,500.00
Fitness Classes	0.00	16,000.00	-16,000.00
Game Room	2.00	750.00	-748.00
Membership Card	0.00	100.00	-100.00
Memberships	1,677.75	15,000.00	-13,322.25
Misc. Program Income	212.55	2,000.00	-1,787.45
Room Rentals	1,797.48	15,000.00	-13,202.52
Sale of Goods			
Vending Taxable	0.99		
Sale of Goods - Other	1,403.79	8,500.00	-7,096.21

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Total Sale of Goods	1,404.78	8,500.00	-7,095.22
Silver Sneakers	330.00	3,500.00	-3,170.00
Swim Lessons	0.00	5,500.00	-5,500.00
Total Rec Sales	33,859.40	193,100.00	-159,240.60
Total Operating Income	37,733.19	724,450.00	-686,716.81
Total Income	169,661.77	3,132,393.00	-2,962,731.23
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	0.00	10,000.00	-10,000.00
Hard Goods	0.00	20,000.00	-20,000.00
Headwear	0.00	5,000.00	-5,000.00
Soft Goods	0.00	20,000.00	-20,000.00
Total Pro Shop Cost of Goods Sold	0.00	55,000.00	-55,000.00
Rec Center Cost of goods sold	0.00	5,000.00	-5,000.00
Total Cost of Goods Sold	0.00	60,000.00	-60,000.00
Total COGS	0.00	60,000.00	-60,000.00
Gross Profit	169,661.77	3,072,393.00	-2,902,731.23
Expense			
Automobile Expense	0.00	500.00	-500.00
Bad Debt	0.00	150.00	-150.00
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	0.00	33,750.00	-33,750.00
Bankcard Fees	606.66	13,000.00	-12,393.34
Computer and Internet Expenses	305.00	14,100.00	-13,795.00
Contingency	0.00	156,000.00	-156,000.00
District Oversight Management	0.00	9,377.00	-9,377.00
Elections	0.00	18,000.00	-18,000.00
Employee Background Verif	116.06	525.00	-408.94
Grant Preparation	0.00	3,500.00	-3,500.00
Insurance Expense			
Property & Liability	0.00	48,000.00	-48,000.00
Workers Comp	0.00	14,000.00	-14,000.00
Total Insurance Expense	0.00	62,000.00	-62,000.00
Licenses	0.00	0.00	0.00
Office Equipment	0.00	4,500.00	-4,500.00
Office Supplies	253.99	5,200.00	-4,946.01
Payroll Services	0.00	500.00	-500.00
Postage & Freight	0.00	2,400.00	-2,400.00
Printing	0.00	5,150.00	-5,150.00
Professional Fees			
Audit-Statutory	0.00	10,000.00	-10,000.00
Legal	0.00	40,000.00	-40,000.00
Total Professional Fees	0.00	50,000.00	-50,000.00
Security System	0.00	1,200.00	-1,200.00
Telephone Expense	1,005.65	8,900.00	-7,894.35
Training/Dues/Subscriptions	200.00	6,500.00	-6,300.00
Total General and Administrative	2,487.36	407,602.00	-405,114.64
Misc. Expense	20.52	1,000.00	-979.48
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	0.00	60,000.00	-60,000.00
Total Non-Operating Expense	0.00	110,000.00	-110,000.00
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	0.00	5,000.00	-5,000.00
Chemicals & Fertilizer	0.00	36,000.00	-36,000.00
Driving Range	0.00	1,000.00	-1,000.00
Equipment Repairs	0.00	35,000.00	-35,000.00
Flowers	0.00	1,500.00	-1,500.00
Gas/Oil	0.00	1,500.00	-1,500.00
Irrigation Repairs	0.00	30,000.00	-30,000.00
Maintenance Supplies/Equipment	0.00	25,000.00	-25,000.00
Maintenance Uniforms	0.00	800.00	-800.00
Sand/Soil/Seed	0.00	30,000.00	-30,000.00
Soil Testing	0.00	1,500.00	-1,500.00
Total Course Maintenance Expense	0.00	167,300.00	-167,300.00

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Landscape Maintenance	0.00	15,000.00	-15,000.00
Parks Operating Expenses			
Ball Field	0.00	14,500.00	-14,500.00
Cleaning Facilities	0.00	800.00	-800.00
Cleaning Supplies	0.00	1,000.00	-1,000.00
Community Park Maintenance	0.00	18,000.00	-18,000.00
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	0.00	36,800.00	-36,800.00
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	1,500.00	-1,500.00
Miscellaneous	0.00	1,000.00	-1,000.00
Supplies	31.16	4,000.00	-3,968.84
Total Pro-Shop Expenses	31.16	6,500.00	-6,468.84
Program Expenditures			
Baseball-Softball	0.00	1,000.00	-1,000.00
Basketball	0.00	1,000.00	-1,000.00
Craft Fair	0.00	3,500.00	-3,500.00
Movies under the Stars	0.00	1,800.00	-1,800.00
New Program Expense	0.00	1,000.00	-1,000.00
Soccer	525.00	3,000.00	-2,475.00
Tee Ball	0.00	300.00	-300.00
Volley ball	0.00	100.00	-100.00
Winterfest	0.00	6,500.00	-6,500.00
Wrestling	0.00	5,000.00	-5,000.00
Total Program Expenditures	525.00	23,200.00	-22,675.00
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.00
Janitorial	3,780.00	46,800.00	-43,020.00
Pool Expense	0.00	10,000.00	-10,000.00
Program Expenditures-Rec	119.84	3,000.00	-2,880.16
Repairs & Maintenance General	0.00	8,000.00	-8,000.00
Supplies	151.30	10,000.00	-9,848.70
Total Rec Center Operating Expenses	4,051.14	77,800.00	-73,748.86
Television-Music	157.97	525.00	-367.03
Utilities			
Holy Cross	1,419.72	34,350.00	-32,930.28
Sewer	0.00	10,600.00	-10,600.00
Trash	100.05	3,650.00	-3,549.95
Utilities Misc	0.00	17,000.00	-17,000.00
Water	0.00	49,500.00	-49,500.00
Xcel	3,374.82	56,000.00	-52,625.18
Total Utilities	4,894.59	171,100.00	-166,205.41
Total Operating Expense	9,659.86	498,225.00	-488,565.14
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	373.35	7,000.00	-6,626.65
Medical Insurance	10,579.73	110,000.00	-99,420.27
Total Employee Insurance	10,953.08	117,000.00	-106,046.92
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	13.38	20.00	-6.62
CO Unemployment Tax - Other	0.00	230.00	-230.00
Total CO Unemployment Tax	13.38	250.00	-236.62
Federal Taxes (941/944)	0.00	0.00	0.00
Federal Unemployment (940)			
Federal Unemployment Expense	267.82	0.00	267.82
Federal Unemployment (940) - Ot...	0.00	2,683.00	-2,683.00
Total Federal Unemployment (940)	267.82	2,683.00	-2,415.18
Medicare Expense	647.19	12,550.00	-11,902.81
Social Security Expense	2,767.33	48,755.00	-45,987.67
Total Company Paid Taxes	3,695.72	64,238.00	-60,542.28
Total Payroll Taxes	3,695.72	64,238.00	-60,542.28
Retirement Account			
457B Employer Cont	632.76		
Company Contributions	0.00	10,300.00	-10,300.00
Total Retirement Account	632.76	10,300.00	-9,667.24
Wages			

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Hourly Wages			
Overtime Pay	85.58		
Hourly Wages - Other	25,737.22		
Total Hourly Wages	25,822.80		
Independent Contractors	0.00	2,750.00	-2,750.00
P&R Janitor (Ind. Contractor)	216.00		
Rec Center Employees	102.92		
Salary Wages	14,208.34		
Wages - Other	0.00	735,000.00	-735,000.00
Total Wages	40,350.06	737,750.00	-697,399.94
Total Payroll Expenses	55,631.62	929,288.00	-873,656.38
Repairs and Maintenance			
Building Repair & Maintenance	504.77	31,000.00	-30,495.23
Equipment Repairs & Maintenance	0.00	25,000.00	-25,000.00
Total Repairs and Maintenance	504.77	56,000.00	-55,495.23
Total Expense	68,304.13	2,022,765.00	-1,954,460.87
Net Ordinary Income	101,357.64	1,049,628.00	-948,270.36
Other Income/Expense			
Other Income			
Discount-Leases	29.75		
Transfer In	0.00	1,443,889.00	-1,443,889.00
Total Other Income	29.75	1,443,889.00	-1,443,859.25
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	0.00	67,310.00	-67,310.00
CP Playground-Furnishings	0.00	25,000.00	-25,000.00
Total Community Park	0.00	92,310.00	-92,310.00
Golf Course			
Golf Equipment			
Carts	0.00	352,000.00	-352,000.00
Total Golf Equipment	0.00	352,000.00	-352,000.00
Irrigation Pond	0.00	400,000.00	-400,000.00
Total Golf Course	0.00	752,000.00	-752,000.00
Rec Center Capital Improvements	0.00	35,000.00	-35,000.00
Total Capital Outlay	0.00	879,310.00	-879,310.00
Transfers Out	0.00	1,443,889.00	-1,443,889.00
Total Other Expense	0.00	2,323,199.00	-2,323,199.00
Net Other Income	29.75	-879,310.00	879,339.75
Net Income	101,387.39	170,318.00	-68,930.61