

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
 January through February 2018

	Jan - Feb 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	125,500.00	1,050.00	124,450.00
Total Contributions	125,500.00	9,550.00	115,950.00
Gas Royalties	3,109.14	3,000.00	109.14
Grants	0.00	325,000.00	-325,000.00
Interest Income	7,427.26	36,010.00	-28,582.74
Property Tax Revenue			
Abatement	-78,098.12	1,938.00	-80,036.12
Interest on Abatements	-11,707.22		
Specific Ownership Tax	24,869.56	138,000.00	-113,130.44
Property Tax Revenue - Other	783,724.43	1,893,695.00	-1,109,970.57
Total Property Tax Revenue	718,788.65	2,033,633.00	-1,314,844.35
Rent Cafe			
Rental Income	2,300.00	13,800.00	-11,500.00
Total Rent Cafe	2,300.00	13,800.00	-11,500.00
Total Non-Operating Income	857,125.05	2,440,993.00	-1,583,867.95
Operating Income			
Community Park Rental	0.00	1,000.00	-1,000.00
Course Income			
Advantage Club-Memberships	48,665.00	150,000.00	-101,335.00
Cart Fees	130.00	78,000.00	-77,870.00
Driving Range	52.00	10,000.00	-9,948.00
Gift Certificates	0.00	1,000.00	-1,000.00
Green Fees	2,310.00	160,000.00	-157,690.00
Payment on Account	0.00	10,000.00	-10,000.00
Tournament Income	0.00	3,000.00	-3,000.00
Total Course Income	51,157.00	412,000.00	-360,843.00
Golf Pro Shop Sales			
Balls-Gloves	42.76	15,500.00	-15,457.24
Hard Goods	234.74	20,000.00	-19,765.26
Headwear	76.38	10,000.00	-9,923.62
Soft Goods	590.84	25,000.00	-24,409.16
Total Golf Pro Shop Sales	944.72	70,500.00	-69,555.28
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	-360.00	5,000.00	-5,360.00
Soccer-Under 8	0.00	500.00	-500.00
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	1,030.00		
Total Program Income	-55.21	47,850.00	-47,905.21
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	4,121.60		
Daily Admissions	10.00	30,000.00	-29,990.00
Daily Fees-Memberships	36,844.08		
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	175.55	2,000.00	-1,824.45
Rentals-Room & Equip	3,831.93	15,000.00	-11,168.07
Sale of Goods			
Vending Taxable	0.99		
Sale of Goods - Other	2,244.48	8,500.00	-6,255.52

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Total Sale of Goods	2,245.47	8,500.00	-6,254.53
Silver Sneakers	330.00	3,500.00	-3,170.00
Swim Lessons	0.00	5,500.00	-5,500.00
Total Rec Sales	49,238.38	193,100.00	-143,861.62
Sports Programs	4,315.00		
Total Operating Income	105,599.89	724,450.00	-618,850.11
Total Income	962,728.94	3,165,443.00	-2,202,714.06
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	136.99	5,000.00	-4,863.01
Cost of Goods Sold - Other	26.00		
Total Cost of Goods Sold	162.99	60,000.00	-59,837.01
Total COGS	162.99	60,000.00	-59,837.01
Gross Profit	962,565.95	3,105,443.00	-2,142,877.05
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	820.50	33,750.00	-32,929.50
Bankcard Fees	1,026.09	13,000.00	-11,973.91
Computer and Internet Expenses	7,242.38	15,200.00	-7,957.62
Contingency	0.00	156,000.00	-156,000.00
District Oversight Management			
Out of Scope	500.00		
District Oversight Management - Oth...	9,423.00	112,524.00	-103,101.00
Total District Oversight Management	9,923.00	112,524.00	-102,601.00
Elections	0.00	18,000.00	-18,000.00
Employee Background Verif	122.91	800.00	-677.09
Grant Preparation	0.00	3,500.00	-3,500.00
Insurance Expense			
Property & Liability	10,940.00	48,000.00	-37,060.00
Workers Comp	1,133.00	14,000.00	-12,867.00
Total Insurance Expense	12,073.00	62,000.00	-49,927.00
Licenses	32.00	0.00	32.00
Office Equipment	0.00	4,500.00	-4,500.00
Office Supplies	967.10	7,400.00	-6,432.90
Payroll Services	490.00	6,000.00	-5,510.00
Postage & Freight	158.84	4,050.00	-3,891.16
Printing	297.50	6,800.00	-6,502.50
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	144.93	1,200.00	-1,055.07
Telephone Expense	1,979.54	16,050.00	-14,070.46
Training/Dues/Subscriptions	525.00	6,500.00	-5,975.00
Total General and Administrative	35,802.79	530,274.00	-494,471.21
Misc. Expense	386.18	1,000.00	-613.82
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	14,179.54	60,000.00	-45,820.46
Total Non-Operating Expense	14,179.54	110,000.00	-95,820.46
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	872.04	18,000.00	-17,127.96
Irrigation Repairs	802.48	30,000.00	-29,197.52

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Maintenance Supplies/Equipment	1,018.01	25,000.00	-23,981.99
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	2,692.53	183,800.00	-181,107.47
Landscape Maintenance	0.00	15,000.00	-15,000.00
Parks Operating Expenses	406.60	41,200.00	-40,793.40
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	1,500.00	-1,500.00
Miscellaneous	0.00	1,000.00	-1,000.00
Supplies	427.02	4,000.00	-3,572.98
Total Pro-Shop Expenses	427.02	6,500.00	-6,072.98
Program Expenditures	1,253.25	23,200.00	-21,946.75
Rec Center Operating Expenses			
First Aid	0.00	0.00	0.00
Janitorial	7,560.00	46,800.00	-39,240.00
Pool Expense	558.00	10,000.00	-9,442.00
Program Expenditures-Rec	224.24	3,000.00	-2,775.76
Repairs & Maintenance General	176.96	8,000.00	-7,823.04
Supplies	1,648.00	10,000.00	-8,352.00
Total Rec Center Operating Expenses	10,167.20	77,800.00	-67,632.80
Television-Music	481.91	2,450.00	-1,968.09
Utilities			
Holy Cross	2,887.73	34,350.00	-31,462.27
Sewer	748.98	11,700.00	-10,951.02
Trash	304.10	5,300.00	-4,995.90
Utilities Misc	2,775.25	17,000.00	-14,224.75
Water	318.02	49,500.00	-49,181.98
Xcel	4,100.87	56,000.00	-51,899.13
Total Utilities	11,134.95	173,850.00	-162,715.05
Total Operating Expense	26,563.46	523,800.00	-497,236.54
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	758.10	7,000.00	-6,241.90
Medical Insurance	18,939.51	110,000.00	-91,060.49
Total Employee Insurance	19,697.61	117,000.00	-97,302.39
Payroll Taxes			
Company Paid Taxes	104.16	64,238.00	-64,133.84
Total Payroll Taxes	104.16	64,238.00	-64,133.84
Retirement Account			
457B Employer Cont	1,274.71		
Company Contributions	0.00	10,300.00	-10,300.00
Total Retirement Account	1,274.71	10,300.00	-9,025.29
Wages	88,269.69	737,750.00	-649,480.31
Total Payroll Expenses	109,346.17	929,288.00	-819,941.83
Repairs and Maintenance			
Building Repair & Maintenance	4,751.98	31,000.00	-26,248.02
Equipment Repairs & Maintenance	1,306.26	25,000.00	-23,693.74
Repairs and Maintenance - Other	0.00		
Total Repairs and Maintenance	6,058.24	56,000.00	-49,941.76
Total Expense	192,336.38	2,171,012.00	-1,978,675.62
Net Ordinary Income	770,229.57	934,431.00	-164,201.43
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

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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			
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	9,771.00	879,310.00	-869,539.00
Transfers Out	0.00	1,443,889.00	-1,443,889.00
Total Other Expense	9,771.00	2,323,199.00	-2,313,428.00
Net Other Income	-9,741.25	-879,310.00	869,568.75
Net Income	760,488.32	55,121.00	705,367.32