

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
 January through November 2019

	Jan - Nov 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Misc. Income	348.03		
Non-Operating Income			
Battle on the Mesa	2,520.00		
Conservation Trust Fund	18,039.76	22,000.00	-3,960.24
Contributions			
Community Park Classic	9,759.00	10,000.00	-241.00
Contributions - Other	832.55	5,700.00	-4,867.45
Total Contributions	10,591.55	15,700.00	-5,108.45
Gas Royalties	78,006.04	50,000.00	28,006.04
Grants	27,872.19	600,000.00	-572,127.81
Interest Income	88,589.80	55,005.00	33,584.80
Property Tax Revenue			
Abatement	-6,175.39	178,972.17	-185,147.56
Dow Energy Impact Grant Proceed	30.20		
Specific Ownership Tax	152,227.65	140,000.00	12,227.65
Property Tax Revenue - Other	2,136,195.32	2,182,587.48	-46,392.16
Total Property Tax Revenue	2,282,277.78	2,501,559.65	-219,281.87
Rent Cafe			
Rental Income	12,777.00	13,800.00	-1,023.00
Total Rent Cafe	12,777.00	13,800.00	-1,023.00
Restitution	137.00		
Total Non-Operating Income	2,520,811.12	3,258,064.65	-737,253.53
Operating Income			
Course Income			
Advantage Club-Memberships	158,135.00	152,000.00	6,135.00
Cart Fees	112,283.00	80,000.00	32,283.00
Driving Range	12,106.02	11,000.00	1,106.02
Green Fees	188,424.57	164,000.00	24,424.57
Tournament Income	960.00		
Course Income - Other	235.45		
Total Course Income	472,144.04	407,000.00	65,144.04
Golf Pro Shop Sales			
Balls-Gloves	21,057.93	18,000.00	3,057.93
Hard Goods	28,124.09	20,000.00	8,124.09
Headwear	14,291.04	13,500.00	791.04
Soft Goods	33,547.78	25,000.00	8,547.78
Golf Pro Shop Sales - Other	38.86		
Total Golf Pro Shop Sales	97,059.70	76,500.00	20,559.70
Program Income			
Baseball			
Tee Ball	1,620.00	1,500.00	120.00

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Baseball - Other	2,870.00	4,000.00	-1,130.00
Total Baseball	4,490.00	5,500.00	-1,010.00
Basketball	3,180.00	2,000.00	1,180.00
Basketball-Tiny Tot	866.49		
Craft Fair	10,475.00	9,750.00	725.00
Flag Football	-60.00		
Movies under the Stars	2,590.00		
New P&R Programs	1,740.93	5,000.00	-3,259.07
Scholarship Discount	-2,119.50	-1,500.00	-619.50
Soccer	2,430.00	5,850.00	-3,420.00
Soccer-Tiny Tot	1,860.00	0.00	1,860.00
Sports Shirts	2,399.29	3,500.00	-1,100.71
Volleyball-Adult	1,175.00		
Winterfest	0.00		
Wrestling			
Wrestling-Youth	4,680.00	5,000.00	-320.00
Wrestling Youth Tournament	3,282.22	0.00	3,282.22
Wrestling - Other	1,416.00		
Total Wrestling	9,378.22	5,000.00	4,378.22
Wrestling Tee Shirts	0.00	0.00	0.00
Total Program Income	38,405.43	35,100.00	3,305.43
Rec Sales			
Charge for Services	733.25	5,500.00	-4,766.75
Day Passes	33,278.52	30,000.00	3,278.52
Fitness Classes	1,649.00	9,500.00	-7,851.00
Memberships			
Membership In District			
Adult Memberships	2,384.50		
Youth-Memberships	110.00		
Membership In District - Other	68,188.52	80,000.00	-11,811.48
Total Membership In District	70,683.02	80,000.00	-9,316.98
Memberships Out of District	12,060.01	10,000.00	2,060.01
Total Memberships	82,743.03	90,000.00	-7,256.97
Misc. Program Income	2,627.84		
Rentals-Room & Equip	18,945.06	18,000.00	945.06
Sale of Goods	10,484.30	15,000.00	-4,515.70
Silver Sneakers & Active Fit	7,406.00	5,200.00	2,206.00
Swim Lessons	5,528.00	6,900.00	-1,372.00
Universal Tickets	13,150.00	15,000.00	-1,850.00
Total Rec Sales	176,545.00	195,100.00	-18,555.00

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 Accrual Basis

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Total Operating Income	784,154.17	713,700.00	70,454.17
Total Income	3,305,313.32	3,971,764.65	-666,451.33
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	11,435.97	11,500.00	-64.03
Hard Goods	32,421.92	18,900.00	13,521.92
Headwear	3,343.12	3,000.00	343.12
Soft Goods	33,398.44	25,000.00	8,398.44
Total Pro Shop Cost of Goods Sold	80,599.45	58,400.00	22,199.45
Rec Center Cost of goods sold	2,189.84	7,000.00	-4,810.16
Total Cost of Goods Sold	82,789.29	65,400.00	17,389.29
Total COGS	82,789.29	65,400.00	17,389.29
Gross Profit	3,222,524.03	3,906,364.65	-683,840.62
Expense			
Automobile Expense	146.78	1,050.00	-903.22
Battle on the Mesa	1,276.57		
Community Park Golf Classic	3,384.40	1,500.00	1,884.40
General and Administrative			
Accounting	31,274.00	37,032.00	-5,758.00
Advertising and Promotion	9,480.58	20,000.00	-10,519.42
Bankcard Fees	13,610.72	13,700.00	-89.28
Computer and Internet Expenses			
Website	5,591.80		
Computer and Internet Expenses - O...	18,877.70	22,000.00	-3,122.30
Total Computer and Internet Expenses	24,469.50	22,000.00	2,469.50
Contingency	0.00	105,000.00	-105,000.00
Director Compensation	2,446.34	1,500.00	946.34
District Oversight Management			
Out of Scope	1,019.55	3,500.00	-2,480.45
District Oversight Management - Other	67,337.00	80,004.00	-12,667.00
Total District Oversight Management	68,356.55	83,504.00	-15,147.45
Donation	0.00	31,500.00	-31,500.00
Employee Background Verif	507.77	950.00	-442.23
Grant Preparation	0.00	3,500.00	-3,500.00
Insurance Expense			
Property & Liability	46,946.00	48,000.00	-1,054.00
Workers Comp	12,384.00	16,000.00	-3,616.00
Total Insurance Expense	59,330.00	64,000.00	-4,670.00
Licenses	42.00	126.00	-84.00
Misc. Expense			
Sales Tax Adjustments	590.37		

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Misc. Expense - Other	2,617.46	0.00	2,617.46
Total Misc. Expense	3,207.83	0.00	3,207.83
Office Equipment	663.12	1,250.00	-586.88
Office Supplies	5,089.08	6,900.00	-1,810.92
Payroll Services	6,910.00	8,500.00	-1,590.00
Postage & Freight	2,286.18	3,100.00	-813.82
Printing	1,173.25	3,000.00	-1,826.75
Professional Fees			
Audit-Statutory	9,000.00	15,000.00	-6,000.00
Legal	9,037.20	30,000.00	-20,962.80
Total Professional Fees	18,037.20	45,000.00	-26,962.80
Security System	1,463.31	1,150.00	313.31
Telephone Expense	10,396.08	14,450.00	-4,053.92
Training/Dues/Subscriptions	5,957.10	8,100.00	-2,142.90
Total General and Administrative	264,700.61	474,262.00	-209,561.39
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	42,626.86	42,000.00	626.86
Total Non-Operating Expense	42,626.86	92,000.00	-49,373.14
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	35,792.70	45,000.00	-9,207.30
Equipment Repairs	13,713.21	10,000.00	3,713.21
Flowers	908.83	1,200.00	-291.17
Gas/Oil	19,258.22	21,500.00	-2,241.78
Irrigation Repairs	18,215.62	50,000.00	-31,784.38
Maintenance Supplies/Equipment	15,249.78	40,000.00	-24,750.22
Maintenance Uniforms	847.50		
Sand/Soil/Seed	2,540.22	2,000.00	540.22
Soil Testing	0.00	500.00	-500.00
Course Maintenance Expense - Other	590.70		
Total Course Maintenance Expense	107,116.78	170,200.00	-63,083.22
Landscape Maintenance	33,756.00	90,000.00	-56,244.00
Parks Operating Expenses			
Ball Field	35,249.33	6,000.00	29,249.33
Cleaning Facilities	314.00	2,200.00	-1,886.00
Cleaning Supplies	259.89	0.00	259.89
Parks Operating Expenses - Other	960.00		
Total Parks Operating Expenses	36,783.22	8,200.00	28,583.22
Pro-Shop Expenses			
Janitorial/Building Maintenance	1,534.91	2,500.00	-965.09
Miscellaneous	75.85		
Supplies	3,510.83	6,000.00	-2,489.17

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Tournament Expense	3,656.92	1,500.00	2,156.92
Pro-Shop Expenses - Other	189.57		
Total Pro-Shop Expenses	8,968.08	10,000.00	-1,031.92
Program Expenditures			
Baseball-Softball	1,803.51	4,500.00	-2,696.49
Basketball	1,979.48	4,250.00	-2,270.52
Basketball-Tiny Tots	405.00		
Craft Fair	693.67	5,000.00	-4,306.33
Flag Football exp	447.69		
Movies under the Stars	2,590.00		
New Program Expense	895.07	5,000.00	-4,104.93
Program Events	451.38	1,000.00	-548.62
Soccer	4,487.81	5,000.00	-512.19
Tee Ball	1,707.35	300.00	1,407.35
Winterfest	1,228.69	1,350.00	-121.31
Wrestling	7,498.40	7,500.00	-1.60
Program Expenditures - Other	26.40	0.00	26.40
Total Program Expenditures	24,214.45	33,900.00	-9,685.55
Rec Center Operating Expenses			
Janitorial	42,635.70	55,000.00	-12,364.30
Pool Expense	17,649.15	10,000.00	7,649.15
Program Expenditures-Rec	2,426.50	1,500.00	926.50
Repairs & Maintenance General	8,940.99	10,000.00	-1,059.01
Supplies	13,448.74	12,000.00	1,448.74
Rec Center Operating Expenses - Ot...	615.55		
Total Rec Center Operating Expenses	85,716.63	88,500.00	-2,783.37
Television-Music	1,960.24	3,350.00	-1,389.76
Utilities			
Electrical	57,065.74	60,250.00	-3,184.26
Electrical 2	33,748.72	45,500.00	-11,751.28
Natural Gas	17,156.32	22,000.00	-4,843.68
Sewer	7,759.80	10,074.00	-2,314.20
Trash	4,136.75	3,800.00	336.75
Water	37,402.14	50,176.00	-12,773.86
Total Utilities	157,269.47	191,800.00	-34,530.53
Total Operating Expense	455,784.87	595,950.00	-140,165.13
Payroll Expenses	852,576.11	1,067,500.00	-214,923.89
Repairs and Maintenance			
Building Repair & Maintenance	50,024.93	61,000.00	-10,975.07
Equipment Repairs & Maintenance	6,046.58	33,000.00	-26,953.42
Repairs and Maintenance - Other	47,226.20	2,000.00	45,226.20

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Total Repairs and Maintenance	103,297.71	96,000.00	7,297.71
Total Expense	1,723,793.91	2,328,262.00	-604,468.09
Net Ordinary Income	1,498,730.12	1,578,102.65	-79,372.53
Other Income/Expense			
Other Income			
Transfer In	0.00	1,494,466.00	-1,494,466.00
Total Other Income	0.00	1,494,466.00	-1,494,466.00
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	10,209.59	75,000.00	-64,790.41
Total Community Park	10,209.59	75,000.00	-64,790.41
Golf Course			
Cart Paths	39,858.50	50,000.00	-10,141.50
Daisy Ditch	1,312.00		
Golf Equipment			
Golf Maint Equip	74,951.00		
Total Golf Equipment	74,951.00		
Irrigation Pond	29,053.23	700,000.00	-670,946.77
Total Golf Course	145,174.73	750,000.00	-604,825.27
PBM Trail	76,164.77	299,000.00	-222,835.23
Rec Center Capital Improvements			
HVAC	116,174.45		
Pool Projects	39,762.18		
Rec Building Improvements	5,485.00	100,000.00	-94,515.00
Rec Equipment	51,225.30		
Total Rec Center Capital Improvements	212,646.93	100,000.00	112,646.93
Total Capital Outlay	444,196.02	1,224,000.00	-779,803.98
Transfers Out	0.00	1,494,466.00	-1,494,466.00
Total Other Expense	444,196.02	2,718,466.00	-2,274,269.98
Net Other Income	-444,196.02	-1,224,000.00	779,803.98
Net Income	<u><u>1,054,534.10</u></u>	<u><u>354,102.65</u></u>	<u><u>700,431.45</u></u>