

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

January 2019

	Jan 19	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Non-Operating Income</b>			
Conservation Trust Fund	0.00	22,000.00	-22,000.00
<b>Contributions</b>			
Community Park Classic	0.00	10,000.00	-10,000.00
Contributions - Other	0.00	5,700.00	-5,700.00
<b>Total Contributions</b>	0.00	15,700.00	-15,700.00
Gas Royalties	11,469.39	50,000.00	-38,530.61
Grants	0.00	600,000.00	-600,000.00
Interest Income	7,201.39	55,005.00	-47,803.61
<b>Property Tax Revenue</b>			
Abatement	0.00	178,972.17	-178,972.17
Specific Ownership Tax	18,162.71	140,000.00	-121,837.29
Property Tax Revenue - Other	2,469.35	2,182,587.48	-2,180,118.13
<b>Total Property Tax Revenue</b>	20,632.06	2,501,559.65	-2,480,927.59
<b>Rent Cafe</b>			
Rental Income	0.00	13,800.00	-13,800.00
<b>Total Rent Cafe</b>	0.00	13,800.00	-13,800.00
<b>Total Non-Operating Income</b>	39,302.84	3,258,064.65	-3,218,761.81
<b>Operating Income</b>			
<b>Course Income</b>			
Advantage Club-Memberships	0.00	152,000.00	-152,000.00
Cart Fees	0.00	80,000.00	-80,000.00
Driving Range	0.00	11,000.00	-11,000.00
Green Fees	0.00	164,000.00	-164,000.00
<b>Total Course Income</b>	0.00	407,000.00	-407,000.00
<b>Golf Pro Shop Sales</b>			
Balls-Gloves	0.00	18,000.00	-18,000.00
Hard Goods	0.00	20,000.00	-20,000.00
Headwear	1.92	13,500.00	-13,498.08
Soft Goods	38.00	25,000.00	-24,962.00
<b>Total Golf Pro Shop Sales</b>	39.92	76,500.00	-76,460.08
<b>Program Income</b>			
<b>Baseball</b>			
Tee Ball	0.00	1,500.00	-1,500.00
Baseball - Other	0.00	4,000.00	-4,000.00
<b>Total Baseball</b>	0.00	5,500.00	-5,500.00
<b>Basketball</b>	690.00	2,000.00	-1,310.00
<b>Craft Fair</b>	0.00	9,750.00	-9,750.00
<b>New P&amp;R Programs</b>	137.50	5,000.00	-4,862.50
<b>Scholarship Discount</b>	-30.00	-1,500.00	1,470.00
<b>Soccer</b>	0.00	5,850.00	-5,850.00
<b>Soccer-Tiny Tot</b>	0.00	0.00	0.00
<b>Sports Shirts</b>	383.03	3,500.00	-3,116.97
<b>Wrestling</b>			
Wrestling-Youth	200.00	5,000.00	-4,800.00
Wrestling Youth Tournament	0.00	0.00	0.00
Wrestling - Other	150.00		
<b>Total Wrestling</b>	350.00	5,000.00	-4,650.00
<b>Wrestling Tee Shirts</b>	0.00	0.00	0.00
<b>Total Program Income</b>	1,530.53	35,100.00	-33,569.47
<b>Rec Sales</b>			

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<b>Charge for Services</b>	81.50	5,500.00	-5,418.50
<b>Daily Fees-Memberships</b>	0.00	120,000.00	-120,000.00
<b>Day Passes</b>	3,438.60		
<b>Fitness Classes</b>	220.00	9,500.00	-9,280.00
<b>Memberships</b>			
<b>Membership In District</b>	18,475.50		
<b>Memberships Out of District</b>	2,200.99		
<b>Total Memberships</b>	20,676.49		
<b>Misc. Program Income</b>	61.00		
<b>Rentals-Room &amp; Equip</b>	1,967.75	18,000.00	-16,032.25
<b>Sale of Goods</b>	1,037.87	15,000.00	-13,962.13
<b>Silver Sneakers</b>	448.50	5,200.00	-4,751.50
<b>Swim Lessons</b>	252.00	6,900.00	-6,648.00
<b>Universal Tickets</b>	1,460.00	15,000.00	-13,540.00
<b>Total Rec Sales</b>	29,643.71	195,100.00	-165,456.29
<b>Total Operating Income</b>	31,214.16	713,700.00	-682,485.84
<b>Total Income</b>	70,517.00	3,971,764.65	-3,901,247.65
<b>Cost of Goods Sold</b>			
<b>Cost of Goods Sold</b>			
<b>Pro Shop Cost of Goods Sold</b>			
<b>Balls/Gloves</b>	0.00	11,500.00	-11,500.00
<b>Hard Goods</b>	0.00	18,900.00	-18,900.00
<b>Headwear</b>	0.00	3,000.00	-3,000.00
<b>Soft Goods</b>	0.00	25,000.00	-25,000.00
<b>Total Pro Shop Cost of Goods Sold</b>	0.00	58,400.00	-58,400.00
<b>Rec Center Cost of goods sold</b>	0.00	7,000.00	-7,000.00
<b>Total Cost of Goods Sold</b>	0.00	65,400.00	-65,400.00
<b>Total COGS</b>	0.00	65,400.00	-65,400.00
<b>Gross Profit</b>	70,517.00	3,906,364.65	-3,835,847.65
<b>Expense</b>			
<b>Automobile Expense</b>	0.00	1,050.00	-1,050.00
<b>Community Park Golf Classic</b>	0.00	1,500.00	-1,500.00
<b>General and Administrative</b>			
<b>Accounting</b>	0.00	37,032.00	-37,032.00
<b>Advertising and Promotion</b>	437.25	20,000.00	-19,562.75
<b>Bankcard Fees</b>	639.44	13,700.00	-13,060.56
<b>Computer and Internet Expenses</b>			
<b>Website</b>	564.00		
<b>Computer and Internet Expenses - Other</b>	5,795.00	22,000.00	-16,205.00
<b>Total Computer and Internet Expenses</b>	6,359.00	22,000.00	-15,641.00
<b>Contingency</b>	0.00	105,000.00	-105,000.00
<b>Director Compensation</b>	0.00	1,500.00	-1,500.00
<b>District Oversight Management</b>			
<b>Out of Scope</b>	0.00	3,500.00	-3,500.00
<b>District Oversight Management - Other</b>	0.00	80,004.00	-80,004.00
<b>Total District Oversight Management</b>	0.00	83,504.00	-83,504.00
<b>Donation</b>	0.00	31,500.00	-31,500.00
<b>Employee Background Verif</b>	0.00	950.00	-950.00
<b>Grant Preparation</b>	0.00	3,500.00	-3,500.00
<b>Insurance Expense</b>			
<b>Property &amp; Liability</b>	0.00	48,000.00	-48,000.00
<b>Workers Comp</b>	0.00	16,000.00	-16,000.00

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<b>Total Insurance Expense</b>	0.00	64,000.00	-64,000.00
<b>Licenses</b>	0.00	126.00	-126.00
<b>Office Equipment</b>	0.00	1,250.00	-1,250.00
<b>Office Supplies</b>	0.00	6,900.00	-6,900.00
<b>Payroll Services</b>	0.00	8,500.00	-8,500.00
<b>Postage &amp; Freight</b>	120.00	3,100.00	-2,980.00
<b>Printing</b>	0.00	3,000.00	-3,000.00
<b>Professional Fees</b>			
<b>Audit-Statutory</b>	0.00	15,000.00	-15,000.00
<b>Legal</b>	0.00	30,000.00	-30,000.00
<b>Total Professional Fees</b>	0.00	45,000.00	-45,000.00
<b>Security System</b>	156.30	1,150.00	-993.70
<b>Telephone Expense</b>	585.99	14,450.00	-13,864.01
<b>Training/Dues/Subscriptions</b>	657.60	8,100.00	-7,442.40
<b>Total General and Administrative</b>	8,955.58	474,262.00	-465,306.42
<b>Misc. Expense</b>	0.00	0.00	0.00
<b>Non-Operating Expense</b>			
<b>TABOR</b>	0.00	50,000.00	-50,000.00
<b>Treasurer's Fees</b>	49.39	42,000.00	-41,950.61
<b>Total Non-Operating Expense</b>	49.39	92,000.00	-91,950.61
<b>Operating Expense</b>			
<b>Course Maintenance Expense</b>			
<b>Chemicals &amp; Fertilizer</b>	0.00	45,000.00	-45,000.00
<b>Equipment Repairs</b>	0.00	10,000.00	-10,000.00
<b>Flowers</b>	0.00	1,200.00	-1,200.00
<b>Gas/Oil</b>	0.00	21,500.00	-21,500.00
<b>Irrigation Repairs</b>	48.35	50,000.00	-49,951.65
<b>Maintenance Supplies/Equipment</b>	295.94	40,000.00	-39,704.06
<b>Sand/Soil/Seed</b>	0.00	2,000.00	-2,000.00
<b>Soil Testing</b>	0.00	500.00	-500.00
<b>Total Course Maintenance Expense</b>	344.29	170,200.00	-169,855.71
<b>Landscape Maintenance</b>	0.00	90,000.00	-90,000.00
<b>Parks Operating Expenses</b>			
<b>Ball Field</b>	0.00	6,000.00	-6,000.00
<b>Cleaning Facilities</b>	0.00	2,200.00	-2,200.00
<b>Cleaning Supplies</b>	0.00	0.00	0.00
<b>Total Parks Operating Expenses</b>	0.00	8,200.00	-8,200.00
<b>Pro-Shop Expenses</b>			
<b>Janitorial/Building Maintenance</b>	0.00	2,500.00	-2,500.00
<b>Supplies</b>	0.00	6,000.00	-6,000.00
<b>Tournament Expense</b>	0.00	1,500.00	-1,500.00
<b>Total Pro-Shop Expenses</b>	0.00	10,000.00	-10,000.00
<b>Program Expenditures</b>			
<b>Baseball-Softball</b>	0.00	4,500.00	-4,500.00
<b>Basketball</b>	0.00	4,250.00	-4,250.00
<b>Craft Fair</b>	0.00	5,000.00	-5,000.00
<b>New Program Expense</b>	0.00	5,000.00	-5,000.00
<b>Program Events</b>	0.00	1,000.00	-1,000.00
<b>Soccer</b>	0.00	5,000.00	-5,000.00
<b>Tee Ball</b>	0.00	300.00	-300.00
<b>Winterfest</b>	850.00	1,350.00	-500.00
<b>Wrestling</b>	0.00	7,500.00	-7,500.00
<b>Program Expenditures - Other</b>	0.00	0.00	0.00
<b>Total Program Expenditures</b>	850.00	33,900.00	-33,050.00

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<b>Rec Center Operating Expenses</b>			
Janitorial	3,780.00	55,000.00	-51,220.00
Pool Expense	0.00	10,000.00	-10,000.00
Program Expenditures-Rec	0.00	1,500.00	-1,500.00
Repairs & Maintenance General	0.00	10,000.00	-10,000.00
Supplies	0.00	12,000.00	-12,000.00
<b>Total Rec Center Operating Expenses</b>	<b>3,780.00</b>	<b>88,500.00</b>	<b>-84,720.00</b>
<b>Television-Music</b>	<b>141.85</b>	<b>3,350.00</b>	<b>-3,208.15</b>
<b>Utilities</b>			
Electrical	5,131.40	60,250.00	-55,118.60
Electrical 2	1,497.18	45,500.00	-44,002.82
Natural Gas	0.00	22,000.00	-22,000.00
Sewer	0.00	10,074.00	-10,074.00
Trash	104.55	3,800.00	-3,695.45
Water	0.00	50,176.00	-50,176.00
<b>Total Utilities</b>	<b>6,733.13</b>	<b>191,800.00</b>	<b>-185,066.87</b>
<b>Total Operating Expense</b>	<b>11,849.27</b>	<b>595,950.00</b>	<b>-584,100.73</b>
<b>Payroll Expenses</b>			
Employee Insurance	721.23	106,700.00	-105,978.77
Payroll Taxes	3,954.59	71,800.00	-67,845.41
Retirement Account	568.50	10,000.00	-9,431.50
Wages	43,239.70	879,000.00	-835,760.30
Payroll Expenses - Other	0.00	0.00	0.00
<b>Total Payroll Expenses</b>	<b>48,484.02</b>	<b>1,067,500.00</b>	<b>-1,019,015.98</b>
<b>Repairs and Maintenance</b>			
Building Repair & Maintenance	413.10	61,000.00	-60,586.90
Equipment Repairs & Maintenance	0.00	33,000.00	-33,000.00
Repairs and Maintenance - Other	0.00	2,000.00	-2,000.00
<b>Total Repairs and Maintenance</b>	<b>413.10</b>	<b>96,000.00</b>	<b>-95,586.90</b>
<b>Total Expense</b>	<b>69,751.36</b>	<b>2,328,262.00</b>	<b>-2,258,510.64</b>
<b>Net Ordinary Income</b>	<b>765.64</b>	<b>1,578,102.65</b>	<b>-1,577,337.01</b>
<b>Other Income/Expense</b>			
Other Income			
Transfer In	0.00	1,494,466.00	-1,494,466.00
<b>Total Other Income</b>	<b>0.00</b>	<b>1,494,466.00</b>	<b>-1,494,466.00</b>
<b>Other Expense</b>			
Capital Outlay			
Community Park			
CP Land Improvements	0.00	75,000.00	-75,000.00
<b>Total Community Park</b>	<b>0.00</b>	<b>75,000.00</b>	<b>-75,000.00</b>
Golf Course			
Cart Paths	0.00	50,000.00	-50,000.00
Irrigation Pond	0.00	700,000.00	-700,000.00
<b>Total Golf Course</b>	<b>0.00</b>	<b>750,000.00</b>	<b>-750,000.00</b>
PBM Trail	0.00	299,000.00	-299,000.00
Rec Center Capital Improvements			
Rec Building Improvements	0.00	100,000.00	-100,000.00
<b>Total Rec Center Capital Improvements</b>	<b>0.00</b>	<b>100,000.00</b>	<b>-100,000.00</b>

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Total Capital Outlay	0.00	1,224,000.00	-1,224,000.00
Transfers Out	0.00	1,494,466.00	-1,494,466.00
Total Other Expense	0.00	2,718,466.00	-2,718,466.00
Net Other Income	0.00	-1,224,000.00	1,224,000.00
<b>Net Income</b>	<b>765.64</b>	<b>354,102.65</b>	<b>-353,337.01</b>