

Parachute Battlement Mesa Park & Rec District
Stmt of Activities Budget vs. Actual

Accrual Basis

January through December 2019

	Jan - Dec 19	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	348.03			
Non-Operating Income				
Battle on the Mesa	2,520.00			
Conservation Trust Fund	22,697.44	22,000.00	697.44	103.2%
Contributions				
Community Park Classic	9,759.00	10,000.00	-241.00	97.6%
Contributions - Other	832.55	5,700.00	-4,867.45	14.6%
Total Contributions	10,591.55	15,700.00	-5,108.45	67.5%
Gas Royalties	82,597.02	50,000.00	32,597.02	165.2%
Grants	27,872.19	600,000.00	-572,127.81	4.6%
Interest Income	113,540.89	55,005.00	58,535.89	206.4%
Property Tax Revenue				
Abatement	-6,316.32	178,972.17	-185,288.49	-3.5%
Dow Energy Impact Grant Proceed	30.20			
Specific Ownership Tax	166,407.74	140,000.00	26,407.74	118.9%
Property Tax Revenue - Other	2,183,242.77	2,182,587.48	655.29	100.0%
Total Property Tax Revenue	2,343,364.39	2,501,559.65	-158,195.26	93.7%
Rent Cafe				
Rental Income	13,927.00	13,800.00	127.00	100.9%
Total Rent Cafe	13,927.00	13,800.00	127.00	100.9%
Restitution	137.00			
Total Non-Operating Income	2,617,247.48	3,258,064.65	-640,817.17	80.3%
Operating Income				
Course Income				
Advantage Club-Memberships	158,135.00	152,000.00	6,135.00	104.0%
Cart Fees	112,288.00	80,000.00	32,288.00	140.4%
Driving Range	12,212.02	11,000.00	1,212.02	111.0%
Golf Customer PrePaid	17,944.31			
Green Fees	181,742.69	164,000.00	17,742.69	110.8%
Tournament Income	960.00			
Course Income - Other	235.45			
Total Course Income	483,517.47	407,000.00	76,517.47	118.8%
Golf Pro Shop Sales				
Balls-Gloves	21,676.49	18,000.00	3,676.49	120.4%
Hard Goods	30,042.37	20,000.00	10,042.37	150.2%
Headwear	14,397.96	13,500.00	897.96	106.7%
Soft Goods	33,860.72	25,000.00	8,860.72	135.4%

	<u>Jan - Dec 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Golf Pro Shop Sales - Other	38.86			
Total Golf Pro Shop Sales	100,016.40	76,500.00	23,516.40	130.7%
Program Income				
Baseball				
Tee Ball	1,620.00	1,500.00	120.00	108.0%
Baseball - Other	2,870.00	4,000.00	-1,130.00	71.8%
Total Baseball	4,490.00	5,500.00	-1,010.00	81.6%
Basketball	3,950.00	2,000.00	1,950.00	197.5%
Basketball-Tiny Tot	926.49			
Craft Fair	10,540.00	9,750.00	790.00	108.1%
Flag Football	-60.00			
Movies under the Stars	2,590.00			
New P&R Programs	2,245.93	5,000.00	-2,754.07	44.9%
Scholarship Discount	-2,219.50	-1,500.00	-719.50	148.0%
Soccer	2,430.00	5,850.00	-3,420.00	41.5%
Soccer-Tiny Tot	1,860.00	0.00	1,860.00	100.0%
Sports Shirts	2,399.29	3,500.00	-1,100.71	68.6%
Volleyball-Adult	1,350.00			
Winterfest	0.00			
Wrestling				
Wrestling-Youth	4,680.00	5,000.00	-320.00	93.6%
Wrestling Youth Tournament	3,282.22	0.00	3,282.22	100.0%
Wrestling - Other	1,416.00			
Total Wrestling	9,378.22	5,000.00	4,378.22	187.6%
Wrestling Tee Shirts	0.00	0.00	0.00	0.0%
Total Program Income	39,880.43	35,100.00	4,780.43	113.6%
Rec Sales				
Charge for Services	832.25	5,500.00	-4,667.75	15.1%
Day Passes	37,032.02	30,000.00	7,032.02	123.4%
Fitness Classes	1,679.00	9,500.00	-7,821.00	17.7%
Memberships				
Membership In District				
Adult Memberships	2,345.50			
Youth-Memberships	110.00			
Membership In District - Other	68,188.52	80,000.00	-11,811.48	85.2%
Total Membership In District	70,644.02	80,000.00	-9,355.98	88.3%

	Jan - Dec 19	Budget	\$ Over Bud...	% of Budget
Memberships Out of District	13,923.26	10,000.00	3,923.26	139.2%
Total Memberships	84,567.28	90,000.00	-5,432.72	94.0%
Misc. Program Income	2,607.59			
Rentals-Room & Equip	21,781.99	18,000.00	3,781.99	121.0%
Sale of Goods	11,360.36	15,000.00	-3,639.64	75.7%
Silver Sneakers & Active Fit	8,107.50	5,200.00	2,907.50	155.9%
Swim Lessons	5,718.00	6,900.00	-1,182.00	82.9%
Universal Tickets	15,155.50	15,000.00	155.50	101.0%
Total Rec Sales	188,841.49	195,100.00	-6,258.51	96.8%
Total Operating Income	812,255.79	713,700.00	98,555.79	113.8%
Total Income	3,429,851.30	3,971,764.65	-541,913.35	86.4%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	11,927.47	11,500.00	427.47	103.7%
Hard Goods	34,702.58	18,900.00	15,802.58	183.6%
Headwear	3,417.34	3,000.00	417.34	113.9%
Soft Goods	33,681.14	25,000.00	8,681.14	134.7%
Total Pro Shop Cost of Goods Sold	83,728.53	58,400.00	25,328.53	143.4%
Rec Center Cost of goods sold	4,685.39	7,000.00	-2,314.61	66.9%
Total Cost of Goods Sold	88,413.92	65,400.00	23,013.92	135.2%
Total COGS	88,413.92	65,400.00	23,013.92	135.2%
Gross Profit	3,341,437.38	3,906,364.65	-564,927.27	85.5%
Expense				
Automobile Expense	146.78	1,050.00	-903.22	14.0%
Battle on the Mesa	1,276.57			
Community Park Golf Classic	3,858.45	1,500.00	2,358.45	257.2%
Depreciation Expense	262,136.00			
General and Administrative				
Accounting	38,274.00	37,032.00	1,242.00	103.4%
Advertising and Promotion	10,348.26	20,000.00	-9,651.74	51.7%
Bankcard Fees	14,268.70	13,700.00	568.70	104.2%
Computer and Internet Expenses				
Website	5,591.80			
Computer and Internet Expenses - ...	26,113.86	22,000.00	4,113.86	118.7%

	Jan - Dec 19	Budget	\$ Over Bud...	% of Budget
Total Computer and Internet Expenses	31,705.66	22,000.00	9,705.66	144.1%
Contingency	0.00	105,000.00	-105,000.00	0.0%
Director Compensation	2,646.34	1,500.00	1,146.34	176.4%
District Oversight Management				
Out of Scope	1,019.55	3,500.00	-2,480.45	29.1%
District Oversight Management - Ot...	82,005.00	80,004.00	2,001.00	102.5%
Total District Oversight Management	83,024.55	83,504.00	-479.45	99.4%
Donation	0.00	31,500.00	-31,500.00	0.0%
Elections	220.00			
Employee Background Verif	512.77	950.00	-437.23	54.0%
Grant Preparation	0.00	3,500.00	-3,500.00	0.0%
Insurance Expense				
Property & Liability	46,946.00	48,000.00	-1,054.00	97.8%
Workers Comp	12,384.00	16,000.00	-3,616.00	77.4%
Total Insurance Expense	59,330.00	64,000.00	-4,670.00	92.7%
Licenses	552.00	126.00	426.00	438.1%
Misc. Expense				
Sales Tax Adjustments	590.37			
Misc. Expense - Other	2,617.46	0.00	2,617.46	100.0%
Total Misc. Expense	3,207.83	0.00	3,207.83	100.0%
Office Equipment	663.12	1,250.00	-586.88	53.0%
Office Supplies	5,785.08	6,900.00	-1,114.92	83.8%
Payroll Services	8,310.00	8,500.00	-190.00	97.8%
Postage & Freight	2,600.61	3,100.00	-499.39	83.9%
Printing	1,173.25	3,000.00	-1,826.75	39.1%
Professional Fees				
Audit-Statutory	9,000.00	15,000.00	-6,000.00	60.0%
Legal	9,037.20	30,000.00	-20,962.80	30.1%
Total Professional Fees	18,037.20	45,000.00	-26,962.80	40.1%
Security System	1,463.31	1,150.00	313.31	127.2%
Telephone Expense	10,936.25	14,450.00	-3,513.75	75.7%
Training/Dues/Subscriptions	6,747.95	8,100.00	-1,352.05	83.3%
Total General and Administrative	299,806.88	474,262.00	-174,455.12	63.2%
Non-Operating Expense				
TABOR	0.00	50,000.00	-50,000.00	0.0%
Treasurer's Fees	43,951.66	42,000.00	1,951.66	104.6%
Total Non-Operating Expense	43,951.66	92,000.00	-48,048.34	47.8%

	<u>Jan - Dec 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	35,792.70	45,000.00	-9,207.30	79.5%
Equipment Repairs	13,754.97	10,000.00	3,754.97	137.5%
Flowers	908.83	1,200.00	-291.17	75.7%
Gas/Oil	21,273.05	21,500.00	-226.95	98.9%
Irrigation Repairs	19,121.51	50,000.00	-30,878.49	38.2%
Maintenance Supplies/Equipment	16,156.88	40,000.00	-23,843.12	40.4%
Maintenance Uniforms	847.50			
Sand/Soil/Seed	2,540.22	2,000.00	540.22	127.0%
Soil Testing	0.00	500.00	-500.00	0.0%
Course Maintenance Expense - Other	590.70			
Total Course Maintenance Expense	110,986.36	170,200.00	-59,213.64	65.2%
Landscape Maintenance	35,889.75	90,000.00	-54,110.25	39.9%
Parks Operating Expenses				
Ball Field	36,881.33	6,000.00	30,881.33	614.7%
Cleaning Facilities	314.00	2,200.00	-1,886.00	14.3%
Cleaning Supplies	259.89	0.00	259.89	100.0%
Parks Operating Expenses - Other	960.00			
Total Parks Operating Expenses	38,415.22	8,200.00	30,215.22	468.5%
Pro-Shop Expenses				
Janitorial/Building Maintenance	1,534.91	2,500.00	-965.09	61.4%
Miscellaneous	75.85			
Supplies	3,675.16	6,000.00	-2,324.84	61.3%
Tournament Expense	3,656.92	1,500.00	2,156.92	243.8%
Pro-Shop Expenses - Other	189.57			
Total Pro-Shop Expenses	9,132.41	10,000.00	-867.59	91.3%
Program Expenditures				
Baseball-Softball	1,803.51	4,500.00	-2,696.49	40.1%
Basketball	3,926.61	4,250.00	-323.39	92.4%
Basketball-Tiny Tots	405.00			
Craft Fair	4,578.40	5,000.00	-421.60	91.6%
Flag Football exp	447.69			
Movies under the Stars	2,590.00			
New Program Expense	1,014.84	5,000.00	-3,985.16	20.3%
Program Events	451.38	1,000.00	-548.62	45.1%
Soccer	4,487.81	5,000.00	-512.19	89.8%
Tee Ball	1,707.35	300.00	1,407.35	569.1%
Winterfest	1,293.79	1,350.00	-56.21	95.8%
Wrestling	7,498.40	7,500.00	-1.60	100.0%

	Jan - Dec 19	Budget	\$ Over Bud...	% of Budget
Program Expenditures - Other	30.82	0.00	30.82	100.0%
Total Program Expenditures	30,235.60	33,900.00	-3,664.40	89.2%
Rec Center Operating Expenses				
Janitorial	46,415.70	55,000.00	-8,584.30	84.4%
Pool Expense	17,771.32	10,000.00	7,771.32	177.7%
Program Expenditures-Rec	2,540.88	1,500.00	1,040.88	169.4%
Repairs & Maintenance General	8,970.23	10,000.00	-1,029.77	89.7%
Supplies	14,532.20	12,000.00	2,532.20	121.1%
Rec Center Operating Expenses - O...	615.55			
Total Rec Center Operating Expenses	90,845.88	88,500.00	2,345.88	102.7%
RRR-Run-Ride-Raft	424.96			
Television-Music	2,115.24	3,350.00	-1,234.76	63.1%
Utilities				
Electrical	60,314.15	60,250.00	64.15	100.1%
Electrical 2	36,053.95	45,500.00	-9,446.05	79.2%
Natural Gas	21,958.19	22,000.00	-41.81	99.8%
Sewer	8,535.78	10,074.00	-1,538.22	84.7%
Trash	4,460.51	3,800.00	660.51	117.4%
Water	37,939.44	50,176.00	-12,236.56	75.6%
Total Utilities	169,262.02	191,800.00	-22,537.98	88.2%
Total Operating Expense	487,307.44	595,950.00	-108,642.56	81.8%
Payroll Expenses	928,378.10	1,067,500.00	-139,121.90	87.0%
Repairs and Maintenance				
Building Repair & Maintenance	70,543.43	61,000.00	9,543.43	115.6%
Equipment Repairs & Maintenance	7,269.10	33,000.00	-25,730.90	22.0%
Repairs and Maintenance - Other	47,226.20	2,000.00	45,226.20	2,361.3%
Total Repairs and Maintenance	125,038.73	96,000.00	29,038.73	130.2%
Total Expense	2,151,900.61	2,328,262.00	-176,361.39	92.4%
Net Ordinary Income	1,189,536.77	1,578,102.65	-388,565.88	75.4%
Other Income/Expense				
Other Income				
Transfer In	1,067,043.39	1,494,466.00	-427,422.61	71.4%
Total Other Income	1,067,043.39	1,494,466.00	-427,422.61	71.4%
Other Expense				

	<u>Jan - Dec 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Capital Outlay				
Community Park				
CP Land Improvements	0.00	75,000.00	-75,000.00	0.0%
Total Community Park	0.00	75,000.00	-75,000.00	0.0%
Golf Course				
Cart Paths	0.00	50,000.00	-50,000.00	0.0%
Daisy Ditch	0.00			
Golf Equipment				
Golf Maint Equip	0.00			
Total Golf Equipment	0.00			
Irrigation Pond	0.00	700,000.00	-700,000.00	0.0%
Total Golf Course	0.00	750,000.00	-750,000.00	0.0%
PBM Trail	0.00	299,000.00	-299,000.00	0.0%
Rec Center Capital Improvements				
HVAC	0.00			
Pool Projects	0.00			
Rec Building Improvements	0.00	100,000.00	-100,000.00	0.0%
Rec Equipment	0.00			
Ropes Course	0.00			
Total Rec Center Capital Improvements	0.00	100,000.00	-100,000.00	0.0%
Total Capital Outlay	0.00	1,224,000.00	-1,224,000.00	0.0%
Transfers Out	1,067,043.39	1,494,466.00	-427,422.61	71.4%
Total Other Expense	1,067,043.39	2,718,466.00	-1,651,422.61	39.3%
Net Other Income	0.00	-1,224,000.00	1,224,000.00	0.0%
Net Income	<u>1,189,536.77</u>	<u>354,102.65</u>	<u>835,434.12</u>	<u>335.9%</u>