

11:34 AM
 11/11/19
 Accrual Basis

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

	Jan - Oct 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	78,156.62	50,000.00	28,156.62
Grants	27,872.19	600,000.00	-572,127.81
Interest Income	81,289.78	55,005.00	26,284.78
Property Tax Revenue			
Abatement	-6,162.89	178,972.17	-185,135.06
Dow Energy Impact Grant Proceed	30.20		
Specific Ownership Tax	106,177.04	140,000.00	-33,822.96
Property Tax Revenue - Other	2,132,765.55	2,182,587.48	-49,821.93
Total Property Tax Revenue	2,232,809.90	2,501,559.65	-268,749.75
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	2,464,193.80	3,258,064.65	-793,870.85
Operating Income			
Course Income			
Advantage Club-Memberships	158,135.00	152,000.00	6,135.00
Cart Fees	104,803.00	80,000.00	24,803.00
Driving Range	11,475.02	11,000.00	475.02
Green Fees	180,285.57	164,000.00	16,285.57
Tournament Income	960.00		
Course Income - Other	235.45		
Total Course Income	455,894.04	407,000.00	48,894.04
Golf Pro Shop Sales			
Balls-Gloves	19,462.19	18,000.00	1,462.19
Hard Goods	24,563.22	20,000.00	4,563.22
Headwear	13,522.76	13,500.00	22.76
Soft Goods	31,782.05	25,000.00	6,782.05
Golf Pro Shop Sales - Other	38.86		
Total Golf Pro Shop Sales	89,369.08	76,500.00	12,869.08
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	2,970.00	2,000.00	970.00
Basketball-Tiny Tot	776.49		
Craft Fair	10,215.00	9,750.00	465.00
Flag Football	-60.00		
Movies under the Stars	2,590.00		
New P&R Programs	1,000.93	5,000.00	-3,999.07
Scholarship Discount	-2,049.50	-1,500.00	-549.50
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	525.00		
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	36,525.43	35,100.00	1,425.43
Rec Sales			
Charge for Services	708.25	5,500.00	-4,791.75
Day Passes	30,733.52	30,000.00	733.52
Fitness Classes	1,595.00	9,500.00	-7,905.00
Memberships			
Membership In District			
Adult Memberships	1,522.50		
Membership In District - Other	68,148.52	80,000.00	-11,851.48
Total Membership In District	69,671.02	80,000.00	-10,328.98
Memberships Out of District	10,934.01	10,000.00	934.01
Total Memberships	80,605.03	90,000.00	-9,394.97
Misc. Program Income	2,624.59		
Rentals-Room & Equip	17,433.06	18,000.00	-566.94
Sale of Goods	9,804.89	15,000.00	-5,195.11
Silver Sneakers & Active Fit	6,871.50	5,200.00	1,671.50
Swim Lessons	5,484.00	6,900.00	-1,416.00
Universal Tickets	11,874.00	15,000.00	-3,126.00
Total Rec Sales	167,733.84	195,100.00	-27,366.16

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Total Operating Income	749,522.39	713,700.00	35,822.39
Total Income	3,214,064.22	3,971,764.65	-757,700.43
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	10,270.51	11,500.00	-1,229.49
Hard Goods	34,243.88	18,900.00	15,343.88
Headwear	2,753.43	3,000.00	-246.57
Soft Goods	31,659.98	25,000.00	6,659.98
Total Pro Shop Cost of Goods Sold	78,927.80	58,400.00	20,527.80
Rec Center Cost of goods sold	1,171.28	7,000.00	-5,828.72
Total Cost of Goods Sold	80,099.08	65,400.00	14,699.08
Total COGS	80,099.08	65,400.00	14,699.08
Gross Profit	3,133,965.14	3,906,364.65	-772,399.51
Expense			
Automobile Expense	146.78	1,050.00	-903.22
Battle on the Mesa	1,276.57		
Community Park Golf Classic	2,424.40	1,500.00	924.40
General and Administrative			
Accounting	27,774.00	37,032.00	-9,258.00
Advertising and Promotion	9,480.58	20,000.00	-10,519.42
Bankcard Fees	12,432.95	13,700.00	-1,267.05
Computer and Internet Expenses			
Website	5,591.80		
Computer and Internet Expenses - O...	17,846.70	22,000.00	-4,153.30
Total Computer and Internet Expenses	23,438.50	22,000.00	1,438.50
Contingency	0.00	105,000.00	-105,000.00
Director Compensation	2,146.34	1,500.00	646.34
District Oversight Management			
Out of Scope	1,019.55	3,500.00	-2,480.45
District Oversight Management - Other	60,003.00	80,004.00	-20,001.00
Total District Oversight Management	61,022.55	83,504.00	-22,481.45
Donation	0.00	31,500.00	-31,500.00
Employee Background Verif	492.77	950.00	-457.23
Grant Preparation	0.00	3,500.00	-3,500.00
Insurance Expense			
Property & Liability	35,269.00	48,000.00	-12,731.00
Workers Comp	12,384.00	16,000.00	-3,616.00
Total Insurance Expense	47,653.00	64,000.00	-16,347.00
Licenses	10.00	126.00	-116.00
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	405.17	1,250.00	-844.83
Office Supplies	4,712.63	6,900.00	-2,187.37
Payroll Services	6,210.00	8,500.00	-2,290.00
Postage & Freight	2,046.92	3,100.00	-1,053.08
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	1,295.64	1,150.00	145.64
Telephone Expense	9,855.91	14,450.00	-4,594.09
Training/Dues/Subscriptions	5,610.10	8,100.00	-2,489.90
Total General and Administrative	237,005.34	474,262.00	-237,256.66
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	42,554.02	42,000.00	554.02
Total Non-Operating Expense	42,554.02	92,000.00	-49,445.98
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	35,117.70	45,000.00	-9,882.30
Equipment Repairs	13,105.18	10,000.00	3,105.18
Flowers	908.83	1,200.00	-291.17
Gas/Oil	16,038.77	21,500.00	-5,461.23
Irrigation Repairs	18,215.62	50,000.00	-31,784.38
Maintenance Supplies/Equipment	14,794.97	40,000.00	-25,205.03
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	102,159.49	170,200.00	-68,040.51
Landscape Maintenance	28,754.80	90,000.00	-61,245.20
Parks Operating Expenses			
Ball Field	32,519.33	6,000.00	26,519.33
Cleaning Facilities	262.00	2,200.00	-1,938.00
Cleaning Supplies	259.89	0.00	259.89
Total Parks Operating Expenses	33,041.22	8,200.00	24,841.22
Pro-Shop Expenses			
Janitorial/Building Maintenance	1,315.63	2,500.00	-1,184.37
Miscellaneous	75.85		
Supplies	3,465.85	6,000.00	-2,534.15
Tournament Expense	3,656.92	1,500.00	2,156.92

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Pro-Shop Expenses - Other	189.57		
Total Pro-Shop Expenses	8,703.82	10,000.00	-1,296.18
Program Expenditures			
Baseball-Softball	1,803.51	4,500.00	-2,696.49
Basketball	1,979.48	4,250.00	-2,270.52
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	822.15	5,000.00	-4,177.85
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	0.00	0.00	0.00
Total Program Expenditures	23,710.13	33,900.00	-10,189.87
Rec Center Operating Expenses			
Janitorial	38,855.70	55,000.00	-16,144.30
Pool Expense	17,540.13	10,000.00	7,540.13
Program Expenditures-Rec	1,694.10	1,500.00	194.10
Repairs & Maintenance General	8,940.99	10,000.00	-1,059.01
Supplies	12,793.86	12,000.00	793.86
Rec Center Operating Expenses - Ot...	615.55		
Total Rec Center Operating Expenses	80,440.33	88,500.00	-8,059.67
Television-Music	1,805.33	3,350.00	-1,544.67
Utilities			
Electrical	53,862.54	60,250.00	-6,387.46
Electrical 2	30,043.18	45,500.00	-15,456.82
Natural Gas	15,809.11	22,000.00	-6,190.89
Sewer	6,983.82	10,074.00	-3,090.18
Trash	3,737.99	3,800.00	-62.01
Water	34,394.56	50,176.00	-15,781.44
Total Utilities	144,831.20	191,800.00	-46,968.80
Total Operating Expense	423,446.32	595,950.00	-172,503.68
Payroll Expenses	768,136.71	1,067,500.00	-299,363.29
Repairs and Maintenance			
Building Repair & Maintenance	47,456.70	61,000.00	-13,543.30
Equipment Repairs & Maintenance	6,046.58	33,000.00	-26,953.42
Repairs and Maintenance - Other	47,039.64	2,000.00	45,039.64
Total Repairs and Maintenance	100,542.92	96,000.00	4,542.92
Total Expense	1,575,533.06	2,328,262.00	-752,728.94

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Net Ordinary Income	1,558,432.08	1,578,102.65	-19,670.57
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	9,720.00	75,000.00	-65,280.00
Total Community Park	9,720.00	75,000.00	-65,280.00
Golf Course			
Cart Paths	39,858.50	50,000.00	-10,141.50
Daisy Ditch	1,345.00		
Golf Equipment			
Golf Maint Equip	74,951.00		
Total Golf Equipment	74,951.00		
Irrigation Pond	24,481.00	700,000.00	-675,519.00
Total Golf Course	140,635.50	750,000.00	-609,364.50
PBM Trail	76,164.77	299,000.00	-222,835.23
Rec Center Capital Improvements			
HVAC	116,174.45		
Pool Projects	29,500.00		
Rec Building Improvements	5,485.00	100,000.00	-94,515.00
Rec Equipment	51,225.30		
Total Rec Center Capital Improvements	202,384.75	100,000.00	102,384.75
Total Capital Outlay	428,905.02	1,224,000.00	-795,094.98
Transfers Out	0.00	1,494,466.00	-1,494,466.00
Total Other Expense	428,905.02	2,718,466.00	-2,289,560.98
Net Other Income	-428,905.02	-1,224,000.00	795,094.98
Net Income	<u>1,129,527.06</u>	<u>354,102.65</u>	<u>775,424.41</u>