

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

Accrual Basis

January through September 2019

	<u>Jan - Sep 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	348.03			
<b>Non-Operating Income</b>				
Battle on the Mesa	2,520.00			
Conservation Trust Fund	18,039.76	22,000.00	-3,960.24	82.0%
Contributions				
Community Park Classic	9,759.00	10,000.00	-241.00	97.6%
Contributions - Other	805.01	5,700.00	-4,894.99	14.1%
<b>Total Contributions</b>	10,564.01	15,700.00	-5,135.99	67.3%
Gas Royalties	73,988.15	50,000.00	23,988.15	148.0%
Grants	27,872.19	600,000.00	-572,127.81	4.6%
Interest Income	73,255.52	55,005.00	18,250.52	133.2%
Property Tax Revenue				
Abatement	-6,162.89	178,972.17	-185,135.06	-3.4%
Dow Energy Impact Grant Proceed	30.20			
Specific Ownership Tax	122,245.68	140,000.00	-17,754.32	87.3%
Property Tax Revenue - Other	2,133,489.05	2,182,587.48	-49,098.43	97.8%
<b>Total Property Tax Revenue</b>	2,249,602.04	2,501,559.65	-251,957.61	89.9%
Rent Cafe				
Rental Income	10,477.00	13,800.00	-3,323.00	75.9%
<b>Total Rent Cafe</b>	10,477.00	13,800.00	-3,323.00	75.9%
Restitution	137.00			
<b>Total Non-Operating Income</b>	2,466,455.67	3,258,064.65	-791,608.98	75.7%
<b>Operating Income</b>				
<b>Course Income</b>				
Advantage Club-Memberships	158,135.00	152,000.00	6,135.00	104.0%
Cart Fees	93,825.00	80,000.00	13,825.00	117.3%
Driving Range	10,909.47	11,000.00	-90.53	99.2%
Green Fees	168,324.57	164,000.00	4,324.57	102.6%
Course Income - Other	235.45			
<b>Total Course Income</b>	431,429.49	407,000.00	24,429.49	106.0%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	15,736.63	18,000.00	-2,263.37	87.4%
Hard Goods	19,703.45	20,000.00	-296.55	98.5%
Headwear	12,177.11	13,500.00	-1,322.89	90.2%
Soft Goods	26,956.11	25,000.00	1,956.11	107.8%
Golf Pro Shop Sales - Other	38.86			

	<b>Jan - Sep 19</b>	<b>Budget</b>	<b>\$ Over Bud...</b>	<b>% of Budget</b>
<b>Total Golf Pro Shop Sales</b>	74,612.16	76,500.00	-1,887.84	97.5%
<b>Program Income</b>				
<b>Baseball</b>				
<b>Tee Ball</b>	1,620.00	1,500.00	120.00	108.0%
<b>Baseball - Other</b>	2,870.00	4,000.00	-1,130.00	71.8%
<b>Total Baseball</b>	4,490.00	5,500.00	-1,010.00	81.6%
<b>Basketball</b>	2,410.00	2,000.00	410.00	120.5%
<b>Basketball-Tiny Tot</b>	30.00			
<b>Craft Fair</b>	9,230.00	9,750.00	-520.00	94.7%
<b>Movies under the Stars</b>	2,590.00			
<b>New P&amp;R Programs</b>	1,010.93	5,000.00	-3,989.07	20.2%
<b>Scholarship Discount</b>	-1,864.50	-1,500.00	-364.50	124.3%
<b>Soccer</b>	2,430.00	5,850.00	-3,420.00	41.5%
<b>Soccer-Tiny Tot</b>	1,800.00	0.00	1,800.00	100.0%
<b>Sports Shirts</b>	2,399.29	3,500.00	-1,100.71	68.6%
<b>Winterfest</b>	-69.72			
<b>Wrestling</b>				
<b>Wrestling-Youth</b>	4,680.00	5,000.00	-320.00	93.6%
<b>Wrestling Youth Tournament</b>	3,282.22	0.00	3,282.22	100.0%
<b>Wrestling - Other</b>	1,416.00			
<b>Total Wrestling</b>	9,378.22	5,000.00	4,378.22	187.6%
<b>Wrestling Tee Shirts</b>	0.00	0.00	0.00	0.0%
<b>Total Program Income</b>	33,834.22	35,100.00	-1,265.78	96.4%
<b>Rec Sales</b>				
<b>Charge for Services</b>	695.25	5,500.00	-4,804.75	12.6%
<b>Day Passes</b>	28,282.32	30,000.00	-1,717.68	94.3%
<b>Fitness Classes</b>	1,314.00	9,500.00	-8,186.00	13.8%
<b>Memberships</b>				
<b>Membership In District</b>	67,682.52	80,000.00	-12,317.48	84.6%
<b>Memberships Out of District</b>	9,498.76	10,000.00	-501.24	95.0%
<b>Total Memberships</b>	77,181.28	90,000.00	-12,818.72	85.8%
<b>Misc. Program Income</b>	2,623.59			
<b>Rentals-Room &amp; Equip</b>	15,796.76	18,000.00	-2,203.24	87.8%
<b>Sale of Goods</b>	9,166.29	15,000.00	-5,833.71	61.1%
<b>Silver Sneakers &amp; Active Fit</b>	6,195.00	5,200.00	995.00	119.1%
<b>Swim Lessons</b>	5,528.00	6,900.00	-1,372.00	80.1%

	<b>Jan - Sep 19</b>	<b>Budget</b>	<b>\$ Over Bud...</b>	<b>% of Budget</b>
<b>Universal Tickets</b>	10,591.00	15,000.00	-4,409.00	70.6%
<b>Total Rec Sales</b>	157,373.49	195,100.00	-37,726.51	80.7%
<b>Total Operating Income</b>	697,249.36	713,700.00	-16,450.64	97.7%
<b>Total Income</b>	3,164,053.06	3,971,764.65	-807,711.59	79.7%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
<b>Balls/Gloves</b>	7,669.39	11,500.00	-3,830.61	66.7%
<b>Hard Goods</b>	26,297.10	18,900.00	7,397.10	139.1%
<b>Headwear</b>	1,982.20	3,000.00	-1,017.80	66.1%
<b>Soft Goods</b>	27,234.30	25,000.00	2,234.30	108.9%
<b>Total Pro Shop Cost of Goods Sold</b>	63,182.99	58,400.00	4,782.99	108.2%
<b>Rec Center Cost of goods sold</b>	814.96	7,000.00	-6,185.04	11.6%
<b>Total Cost of Goods Sold</b>	63,997.95	65,400.00	-1,402.05	97.9%
<b>Total COGS</b>	63,997.95	65,400.00	-1,402.05	97.9%
<b>Gross Profit</b>	3,100,055.11	3,906,364.65	-806,309.54	79.4%
<b>Expense</b>				
<b>Automobile Expense</b>	146.78	1,050.00	-903.22	14.0%
<b>Battle on the Mesa</b>	1,276.57			
<b>Community Park Golf Classic</b>	0.00	1,500.00	-1,500.00	0.0%
<b>General and Administrative</b>				
<b>Accounting</b>	24,688.00	37,032.00	-12,344.00	66.7%
<b>Advertising and Promotion</b>	9,480.58	20,000.00	-10,519.42	47.4%
<b>Bankcard Fees</b>	10,974.37	13,700.00	-2,725.63	80.1%
<b>Computer and Internet Expenses</b>				
<b>Website</b>	5,591.80			
<b>Computer and Internet Expenses - ...</b>	15,551.70	22,000.00	-6,448.30	70.7%
<b>Total Computer and Internet Expenses</b>	21,143.50	22,000.00	-856.50	96.1%
<b>Contingency</b>	0.00	105,000.00	-105,000.00	0.0%
<b>Director Compensation</b>	1,846.34	1,500.00	346.34	123.1%
<b>District Oversight Management</b>				
<b>Out of Scope</b>	934.55	3,500.00	-2,565.45	26.7%
<b>District Oversight Management - Ot...</b>	53,336.00	80,004.00	-26,668.00	66.7%
<b>Total District Oversight Management</b>	54,270.55	83,504.00	-29,233.45	65.0%
<b>Donation</b>	0.00	31,500.00	-31,500.00	0.0%
<b>Employee Background Verif</b>	369.90	950.00	-580.10	38.9%

	<b>Jan - Sep 19</b>	<b>Budget</b>	<b>\$ Over Bud...</b>	<b>% of Budget</b>
<b>Grant Preparation</b>	0.00	3,500.00	-3,500.00	0.0%
<b>Insurance Expense</b>				
<b>Property &amp; Liability</b>	35,269.00	48,000.00	-12,731.00	73.5%
<b>Workers Comp</b>	10,874.00	16,000.00	-5,126.00	68.0%
<b>Total Insurance Expense</b>	46,143.00	64,000.00	-17,857.00	72.1%
<b>Licenses</b>	10.00	126.00	-116.00	7.9%
<b>Misc. Expense</b>	2,558.18	0.00	2,558.18	100.0%
<b>Office Equipment</b>	405.17	1,250.00	-844.83	32.4%
<b>Office Supplies</b>	4,221.69	6,900.00	-2,678.31	61.2%
<b>Payroll Services</b>	5,520.00	8,500.00	-2,980.00	64.9%
<b>Postage &amp; Freight</b>	1,911.92	3,100.00	-1,188.08	61.7%
<b>Printing</b>	1,154.07	3,000.00	-1,845.93	38.5%
<b>Professional Fees</b>				
<b>Audit-Statutory</b>	9,000.00	15,000.00	-6,000.00	60.0%
<b>Legal</b>	7,691.20	30,000.00	-22,308.80	25.6%
<b>Total Professional Fees</b>	16,691.20	45,000.00	-28,308.80	37.1%
<b>Security System</b>	791.64	1,150.00	-358.36	68.8%
<b>Telephone Expense</b>	9,322.42	14,450.00	-5,127.58	64.5%
<b>Training/Dues/Subscriptions</b>	6,626.10	8,100.00	-1,473.90	81.8%
<b>Total General and Administrative</b>	218,128.63	474,262.00	-256,133.37	46.0%
<b>Non-Operating Expense</b>				
<b>TABOR</b>	0.00	50,000.00	-50,000.00	0.0%
<b>Treasurer's Fees</b>	42,569.36	42,000.00	569.36	101.4%
<b>Total Non-Operating Expense</b>	42,569.36	92,000.00	-49,430.64	46.3%
<b>Operating Expense</b>				
<b>Course Maintenance Expense</b>				
<b>Chemicals &amp; Fertilizer</b>	29,369.66	45,000.00	-15,630.34	65.3%
<b>Equipment Repairs</b>	12,528.98	10,000.00	2,528.98	125.3%
<b>Flowers</b>	908.83	1,200.00	-291.17	75.7%
<b>Gas/Oil</b>	14,473.71	21,500.00	-7,026.29	67.3%
<b>Irrigation Repairs</b>	18,112.12	50,000.00	-31,887.88	36.2%
<b>Maintenance Supplies/Equipment</b>	13,222.01	40,000.00	-26,777.99	33.1%
<b>Maintenance Uniforms</b>	847.50			
<b>Sand/Soil/Seed</b>	2,540.22	2,000.00	540.22	127.0%
<b>Soil Testing</b>	0.00	500.00	-500.00	0.0%
<b>Course Maintenance Expense - Other</b>	590.70			
<b>Total Course Maintenance Expense</b>	92,593.73	170,200.00	-77,606.27	54.4%
<b>Landscape Maintenance</b>	24,188.55	90,000.00	-65,811.45	26.9%

	<u>Jan - Sep 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Parks Operating Expenses</b>				
Ball Field	27,954.33	6,000.00	21,954.33	465.9%
Cleaning Facilities	220.00	2,200.00	-1,980.00	10.0%
Cleaning Supplies	259.89	0.00	259.89	100.0%
<b>Total Parks Operating Expenses</b>	<b>28,434.22</b>	<b>8,200.00</b>	<b>20,234.22</b>	<b>346.8%</b>
<b>Pro-Shop Expenses</b>				
Janitorial/Building Maintenance	578.93	2,500.00	-1,921.07	23.2%
Miscellaneous	75.85			
Supplies	3,390.18	6,000.00	-2,609.82	56.5%
Tournament Expense	3,308.84	1,500.00	1,808.84	220.6%
Pro-Shop Expenses - Other	189.57			
<b>Total Pro-Shop Expenses</b>	<b>7,543.37</b>	<b>10,000.00</b>	<b>-2,456.63</b>	<b>75.4%</b>
<b>Program Expenditures</b>				
Baseball-Softball	1,803.51	4,500.00	-2,696.49	40.1%
Basketball	1,894.09	4,250.00	-2,355.91	44.6%
Craft Fair	693.67	5,000.00	-4,306.33	13.9%
Flag Football exp	247.50			
Movies under the Stars	2,590.00			
New Program Expense	822.15	5,000.00	-4,177.85	16.4%
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	1,158.97	1,350.00	-191.03	85.8%
Wrestling	7,498.40	7,500.00	-1.60	100.0%
Program Expenditures - Other	0.00	0.00	0.00	0.0%
<b>Total Program Expenditures</b>	<b>23,354.83</b>	<b>33,900.00</b>	<b>-10,545.17</b>	<b>68.9%</b>
<b>Rec Center Operating Expenses</b>				
Janitorial	34,498.70	55,000.00	-20,501.30	62.7%
Pool Expense	16,133.17	10,000.00	6,133.17	161.3%
Program Expenditures-Rec	1,666.10	1,500.00	166.10	111.1%
Repairs & Maintenance General	8,735.27	10,000.00	-1,264.73	87.4%
Supplies	11,970.82	12,000.00	-29.18	99.8%
Rec Center Operating Expenses - O...	615.55			
<b>Total Rec Center Operating Expenses</b>	<b>73,619.61</b>	<b>88,500.00</b>	<b>-14,880.39</b>	<b>83.2%</b>
<b>Television-Music</b>	<b>1,650.33</b>	<b>3,350.00</b>	<b>-1,699.67</b>	<b>49.3%</b>
<b>Utilities</b>				
Electrical	48,310.61	60,250.00	-11,939.39	80.2%
Electrical 2	24,946.68	45,500.00	-20,553.32	54.8%

	<b>Jan - Sep 19</b>	<b>Budget</b>	<b>\$ Over Bud...</b>	<b>% of Budget</b>
<b>Natural Gas</b>	15,271.17	22,000.00	-6,728.83	69.4%
<b>Sewer</b>	6,207.84	10,074.00	-3,866.16	61.6%
<b>Trash</b>	3,359.23	3,800.00	-440.77	88.4%
<b>Water</b>	27,776.15	50,176.00	-22,399.85	55.4%
<b>Total Utilities</b>	125,871.68	191,800.00	-65,928.32	65.6%
<b>Total Operating Expense</b>	377,256.32	595,950.00	-218,693.68	63.3%
<b>Payroll Expenses</b>	695,559.15	1,067,500.00	-371,940.85	65.2%
<b>Repairs and Maintenance</b>				
<b>Building Repair &amp; Maintenance</b>	37,460.01	61,000.00	-23,539.99	61.4%
<b>Equipment Repairs &amp; Maintenance</b>	6,046.58	33,000.00	-26,953.42	18.3%
<b>Repairs and Maintenance - Other</b>	34,723.14	2,000.00	32,723.14	1,736.2%
<b>Total Repairs and Maintenance</b>	78,229.73	96,000.00	-17,770.27	81.5%
<b>Total Expense</b>	1,413,166.54	2,328,262.00	-915,095.46	60.7%
<b>Net Ordinary Income</b>	1,686,888.57	1,578,102.65	108,785.92	106.9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Transfer In</b>	0.00	1,494,466.00	-1,494,466.00	0.0%
<b>Total Other Income</b>	0.00	1,494,466.00	-1,494,466.00	0.0%
<b>Other Expense</b>				
<b>Capital Outlay</b>				
<b>Community Park</b>				
<b>CP Land Improvements</b>	4,000.00	75,000.00	-71,000.00	5.3%
<b>Total Community Park</b>	4,000.00	75,000.00	-71,000.00	5.3%
<b>Golf Course</b>				
<b>Cart Paths</b>	0.00	50,000.00	-50,000.00	0.0%
<b>Daisy Ditch</b>	820.00			
<b>Golf Equipment</b>				
<b>Golf Maint Equip</b>	74,951.00			
<b>Total Golf Equipment</b>	74,951.00			
<b>Irrigation Pond</b>	24,166.00	700,000.00	-675,834.00	3.5%
<b>Total Golf Course</b>	99,937.00	750,000.00	-650,063.00	13.3%
<b>PBM Trail</b>	76,164.77	299,000.00	-222,835.23	25.5%
<b>Rec Center Capital Improvements</b>				
<b>HVAC</b>	113,070.95			

	<u>Jan - Sep 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Pool Projects</b>	29,500.00			
<b>Rec Building Improvements</b>	5,485.00	100,000.00	-94,515.00	5.5%
<b>Rec Equipment</b>	51,225.30			
<b>Total Rec Center Capital Improvements</b>	<u>199,281.25</u>	<u>100,000.00</u>	<u>99,281.25</u>	<u>199.3%</u>
<b>Total Capital Outlay</b>	<u>379,383.02</u>	<u>1,224,000.00</u>	<u>-844,616.98</u>	<u>31.0%</u>
<b>Transfers Out</b>	<u>0.00</u>	<u>1,494,466.00</u>	<u>-1,494,466.00</u>	<u>0.0%</u>
<b>Total Other Expense</b>	<u>379,383.02</u>	<u>2,718,466.00</u>	<u>-2,339,082.98</u>	<u>14.0%</u>
<b>Net Other Income</b>	<u>-379,383.02</u>	<u>-1,224,000.00</u>	<u>844,616.98</u>	<u>31.0%</u>
<b>Net Income</b>	<u><b>1,307,505.55</b></u>	<u><b>354,102.65</b></u>	<u><b>953,402.90</b></u>	<u><b>369.2%</b></u>