

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

Accrual Basis

January through May 2019

	Jan - May 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	348.03			
Non-Operating Income				
Battle on the Mesa	2,520.00			
Conservation Trust Fund	7,383.86	22,000.00	-14,616.14	33.6%
Contributions				
Community Park Classic	2,350.00	10,000.00	-7,650.00	23.5%
Contributions - Other	736.68	5,700.00	-4,963.32	12.9%
Total Contributions	3,086.68	15,700.00	-12,613.32	19.7%
Gas Royalties	54,518.68	50,000.00	4,518.68	109.0%
Grants	4,050.00	600,000.00	-595,950.00	0.7%
Interest Income	37,331.35	55,005.00	-17,673.65	67.9%
Property Tax Revenue				
Abatement	-4.77	178,972.17	-178,976.94	-0.0%
Specific Ownership Tax	53,781.68	140,000.00	-86,218.32	38.4%
Property Tax Revenue - Other	1,434,762.78	2,182,587.48	-747,824.70	65.7%
Total Property Tax Revenue	1,488,539.69	2,501,559.65	-1,013,019.96	59.5%
Rent Cafe				
Rental Income	5,877.00	13,800.00	-7,923.00	42.6%
Total Rent Cafe	5,877.00	13,800.00	-7,923.00	42.6%
Total Non-Operating Income	1,603,307.26	3,258,064.65	-1,654,757.39	49.2%
Operating Income				
Course Income				
Advantage Club-Memberships	150,665.00	152,000.00	-1,335.00	99.1%
Cart Fees	29,282.00	80,000.00	-50,718.00	36.6%
Driving Range	4,744.00	11,000.00	-6,256.00	43.1%
Green Fees	50,754.00	164,000.00	-113,246.00	30.9%
Course Income - Other	235.45			
Total Course Income	235,680.45	407,000.00	-171,319.55	57.9%
Golf Pro Shop Sales				
Balls-Gloves	4,519.74	18,000.00	-13,480.26	25.1%
Hard Goods	8,138.73	20,000.00	-11,861.27	40.7%
Headwear	4,942.91	13,500.00	-8,557.09	36.6%
Soft Goods	9,335.59	25,000.00	-15,664.41	37.3%
Golf Pro Shop Sales - Other	38.86			
Total Golf Pro Shop Sales	26,975.83	76,500.00	-49,524.17	35.3%
Program Income				
Baseball				
Tee Ball	1,620.00	1,500.00	120.00	108.0%
Baseball - Other	2,485.00	4,000.00	-1,515.00	62.1%
Total Baseball	4,105.00	5,500.00	-1,395.00	74.6%
Basketball	910.00	2,000.00	-1,090.00	45.5%
Craft Fair	0.00	9,750.00	-9,750.00	0.0%
Movies under the Stars	2,590.00			
New P&R Programs	357.50	5,000.00	-4,642.50	7.2%
Scholarship Discount	-1,798.00	-1,500.00	-298.00	119.9%
Soccer	2,330.00	5,850.00	-3,520.00	39.8%
Soccer-Tiny Tot	0.00	0.00	0.00	0.0%
Sports Shirts	2,387.09	3,500.00	-1,112.91	68.2%
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	1,386.21			

	Jan - May 19	Budget	\$ Over Budget	% of Budget
Total Wrestling	9,348.43	5,000.00	4,348.43	187.0%
Wrestling Tee Shirts	0.00	0.00	0.00	0.0%
Total Program Income	20,230.02	35,100.00	-14,869.98	57.6%
Rec Sales				
Charge for Services	377.50	5,500.00	-5,122.50	6.9%
Day Passes	16,237.67	30,000.00	-13,762.33	54.1%
Fitness Classes	1,051.00	9,500.00	-8,449.00	11.1%
Memberships				
Membership In District	48,867.75	80,000.00	-31,132.25	61.1%
Memberships Out of District	6,583.21	10,000.00	-3,416.79	65.8%
Memberships - Other	60.00			
Total Memberships	55,510.96	90,000.00	-34,489.04	61.7%
Misc. Program Income	65.71			
Rentals-Room & Equip	8,740.33	18,000.00	-9,259.67	48.6%
Sale of Goods	5,550.98	15,000.00	-9,449.02	37.0%
Silver Sneakers & Active Fit	3,751.50	5,200.00	-1,448.50	72.1%
Swim Lessons	2,439.00	6,900.00	-4,461.00	35.3%
Universal Tickets	6,005.00	15,000.00	-8,995.00	40.0%
Total Rec Sales	99,729.65	195,100.00	-95,370.35	51.1%
Total Operating Income	382,615.95	713,700.00	-331,084.05	53.6%
Total Income	1,986,271.24	3,971,764.65	-1,985,493.41	50.0%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	3,520.87	11,500.00	-7,979.13	30.6%
Hard Goods	6,854.31	18,900.00	-12,045.69	36.3%
Headwear	3,956.53	3,000.00	956.53	131.9%
Soft Goods	9,441.22	25,000.00	-15,558.78	37.8%
Total Pro Shop Cost of Goods Sold	23,772.93	58,400.00	-34,627.07	40.7%
Rec Center Cost of goods sold	1,584.95	7,000.00	-5,415.05	22.6%
Total Cost of Goods Sold	25,357.88	65,400.00	-40,042.12	38.8%
Total COGS	25,357.88	65,400.00	-40,042.12	38.8%
Gross Profit	1,960,913.36	3,906,364.65	-1,945,451.29	50.2%
Expense				
Automobile Expense	98.67	1,050.00	-951.33	9.4%
Battle on the Mesa	1,269.00			
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
General and Administrative				
Accounting	12,344.00	37,032.00	-24,688.00	33.3%
Advertising and Promotion	2,636.09	20,000.00	-17,363.91	13.2%
Bankcard Fees	5,448.19	13,700.00	-8,251.81	39.8%
Computer and Internet Expenses				
Website	2,921.88			
Computer and Internet Expenses - Oth...	9,927.00	22,000.00	-12,073.00	45.1%
Total Computer and Internet Expenses	12,848.88	22,000.00	-9,151.12	58.4%
Contingency	0.00	105,000.00	-105,000.00	0.0%
Director Compensation	800.00	1,500.00	-700.00	53.3%
District Oversight Management				
Out of Scope	699.55	3,500.00	-2,800.45	20.0%
District Oversight Management - Other	26,668.00	80,004.00	-53,336.00	33.3%
Total District Oversight Management	27,367.55	83,504.00	-56,136.45	32.8%

	Jan - May 19	Budget	\$ Over Budget	% of Budget
Donation	0.00	31,500.00	-31,500.00	0.0%
Employee Background Verif	157.55	950.00	-792.45	16.6%
Grant Preparation	0.00	3,500.00	-3,500.00	0.0%
Insurance Expense				
Property & Liability	11,913.00	48,000.00	-36,087.00	24.8%
Workers Comp	6,040.00	16,000.00	-9,960.00	37.8%
Total Insurance Expense	17,953.00	64,000.00	-46,047.00	28.1%
Licenses	10.00	126.00	-116.00	7.9%
Office Equipment	81.62	1,250.00	-1,168.38	6.5%
Office Supplies	1,771.35	6,900.00	-5,128.65	25.7%
Payroll Services	2,760.00	8,500.00	-5,740.00	32.5%
Postage & Freight	1,203.21	3,100.00	-1,896.79	38.8%
Printing	1,091.07	3,000.00	-1,908.93	36.4%
Professional Fees				
Audit-Statutory	0.00	15,000.00	-15,000.00	0.0%
Legal	5,468.00	30,000.00	-24,532.00	18.2%
Total Professional Fees	5,468.00	45,000.00	-39,532.00	12.2%
Security System	323.97	1,150.00	-826.03	28.2%
Telephone Expense	5,186.01	14,450.00	-9,263.99	35.9%
Training/Dues/Subscriptions	2,828.48	8,100.00	-5,271.52	34.9%
Total General and Administrative	100,278.97	474,262.00	-373,983.03	21.1%
Misc. Expense	56.93	0.00	56.93	100.0%
Non-Operating Expense				
TABOR	0.00	50,000.00	-50,000.00	0.0%
Treasurer's Fees	28,695.19	42,000.00	-13,304.81	68.3%
Total Non-Operating Expense	28,695.19	92,000.00	-63,304.81	31.2%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	8,733.94	45,000.00	-36,266.06	19.4%
Equipment Repairs	2,038.08	10,000.00	-7,961.92	20.4%
Flowers	274.89	1,200.00	-925.11	22.9%
Gas/Oil	3,360.07	21,500.00	-18,139.93	15.6%
Irrigation Repairs	8,957.16	50,000.00	-41,042.84	17.9%
Maintenance Supplies/Equipment	10,632.60	40,000.00	-29,367.40	26.6%
Sand/Soil/Seed	2,540.22	2,000.00	540.22	127.0%
Soil Testing	0.00	500.00	-500.00	0.0%
Total Course Maintenance Expense	36,536.96	170,200.00	-133,663.04	21.5%
Landscape Maintenance	4,039.21	90,000.00	-85,960.79	4.5%
Parks Operating Expenses				
Ball Field	2,853.99	6,000.00	-3,146.01	47.6%
Cleaning Facilities	52.00	2,200.00	-2,148.00	2.4%
Cleaning Supplies	0.00	0.00	0.00	0.0%
Total Parks Operating Expenses	2,905.99	8,200.00	-5,294.01	35.4%
Pro-Shop Expenses				
Janitorial/Building Maintenance	430.57	2,500.00	-2,069.43	17.2%
Miscellaneous	75.85			
Supplies	1,802.97	6,000.00	-4,197.03	30.0%
Tournament Expense	0.00	1,500.00	-1,500.00	0.0%
Pro-Shop Expenses - Other	86.53			
Total Pro-Shop Expenses	2,395.92	10,000.00	-7,604.08	24.0%
Program Expenditures				
Baseball-Softball	0.00	4,500.00	-4,500.00	0.0%
Basketball	1,894.09	4,250.00	-2,355.91	44.6%
Craft Fair	0.00	5,000.00	-5,000.00	0.0%
Movies under the Stars	1,812.50			

	Jan - May 19	Budget	\$ Over Budget	% of Budget
New Program Expense	625.52	5,000.00	-4,374.48	12.5%
Program Events	165.98	1,000.00	-834.02	16.6%
Soccer	3,915.81	5,000.00	-1,084.19	78.3%
Tee Ball	202.50	300.00	-97.50	67.5%
Winterfest	1,158.97	1,350.00	-191.03	85.8%
Wrestling	6,026.15	7,500.00	-1,473.85	80.3%
Program Expenditures - Other	0.00	0.00	0.00	0.0%
Total Program Expenditures	15,801.52	33,900.00	-18,098.48	46.6%
Rec Center Operating Expenses				
Janitorial	19,378.70	55,000.00	-35,621.30	35.2%
Pool Expense	7,418.25	10,000.00	-2,581.75	74.2%
Program Expenditures-Rec	892.14	1,500.00	-607.86	59.5%
Repairs & Maintenance General	6,533.76	10,000.00	-3,466.24	65.3%
Supplies	5,506.08	12,000.00	-6,493.92	45.9%
Rec Center Operating Expenses - Other	612.34			
Total Rec Center Operating Expenses	40,341.27	88,500.00	-48,158.73	45.6%
Television-Music	1,030.42	3,350.00	-2,319.58	30.8%
Utilities				
Electrical	23,243.64	60,250.00	-37,006.36	38.6%
Electrical 2	8,256.18	45,500.00	-37,243.82	18.1%
Natural Gas	11,738.97	22,000.00	-10,261.03	53.4%
Sewer	3,103.92	10,074.00	-6,970.08	30.8%
Trash	1,870.95	3,800.00	-1,929.05	49.2%
Water	1,652.34	50,176.00	-48,523.66	3.3%
Total Utilities	49,866.00	191,800.00	-141,934.00	26.0%
Total Operating Expense	152,917.29	595,950.00	-443,032.71	25.7%
Payroll Expenses	349,518.99	1,067,500.00	-717,981.01	32.7%
Repairs and Maintenance				
Building Repair & Maintenance	14,410.52	61,000.00	-46,589.48	23.6%
Equipment Repairs & Maintenance	1,068.78	33,000.00	-31,931.22	3.2%
Repairs and Maintenance - Other	2,062.60	2,000.00	62.60	103.1%
Total Repairs and Maintenance	17,541.90	96,000.00	-78,458.10	18.3%
Total Expense	650,376.94	2,328,262.00	-1,677,885.06	27.9%
Net Ordinary Income	1,310,536.42	1,578,102.65	-267,566.23	83.0%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,494,466.00	-1,494,466.00	0.0%
Total Other Income	0.00	1,494,466.00	-1,494,466.00	0.0%
Other Expense				
Capital Outlay				
Community Park				
CP Land Improvements	4,000.00	75,000.00	-71,000.00	5.3%
Total Community Park	4,000.00	75,000.00	-71,000.00	5.3%
Golf Course				
Cart Paths	0.00	50,000.00	-50,000.00	0.0%
Irrigation Pond	8,062.75	700,000.00	-691,937.25	1.2%
Total Golf Course	8,062.75	750,000.00	-741,937.25	1.1%
PBM Trail	76,164.77	299,000.00	-222,835.23	25.5%
Rec Center Capital Improvements				
Rec Building Improvements	0.00	100,000.00	-100,000.00	0.0%
Rec Equipment	28,420.63			

	Jan - May 19	Budget	\$ Over Budget	% of Budget
Total Rec Center Capital Improvements	28,420.63	100,000.00	-71,579.37	28.4%
Total Capital Outlay	116,648.15	1,224,000.00	-1,107,351.85	9.5%
Transfers Out	0.00	1,494,466.00	-1,494,466.00	0.0%
Total Other Expense	116,648.15	2,718,466.00	-2,601,817.85	4.3%
Net Other Income	-116,648.15	-1,224,000.00	1,107,351.85	9.5%
Net Income	1,193,888.27	354,102.65	839,785.62	337.2%