

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

January through August 2017

Accrual Basis

	Jan - Aug 17	Budget	%	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	8,564.36			
Non-Operating Income				
Conservation Trust Fund	9,277.33	16,500.00		56.2%
Contributions				
Community Park Classic	3,950.00	5,000.00		79.0%
Memorial Bricks	950.00			
Contributions - Other	79,904.85			
Total Contributions	84,804.85	5,000.00		1,696.1%
Gas Royalties	1,736.46	1,500.00		115.8%
Grants	96,770.00	96,750.00		100.0%
Interest Income	15,620.58	9,000.00		173.6%
Property Tax Revenue				
Abatement	-101.72			
Dow Energy Impact Grant Proceed	27.91			
Property Tax Abatement	0.00	1,000.00		0.0%
Specific Ownership Tax	84,547.89	55,137.00		153.3%
Property Tax Revenue - Other	1,961,096.43	1,969,173.00		99.6%
Total Property Tax Revenue	2,045,570.51	2,025,310.00		101.0%
Rent Cafe				
Rental Income	6,900.00	12,000.00		57.5%
Utility Reimbursement	1,036.55	7,500.00		13.8%
Rent Cafe - Other	1,000.00			
Total Rent Cafe	8,936.55	19,500.00		45.8%
Total Non-Operating Income	2,262,716.28	2,173,560.00		104.1%
Operating Income				
Community Park Rental	400.00			
Course Income				
Advantage Club-Memberships	140,825.00	127,400.00		110.5%
Cart Fees	65,084.00	84,000.00		77.5%
Driving Range	7,772.00	12,000.00		64.8%
Gift Certificates	0.00	1,000.00		0.0%
Green Fees	137,168.00	175,000.00		78.4%
Payment on Account	0.00	25,000.00		0.0%
Tournament Income	1,500.00			
Course Income - Other	1,318.14			
Total Course Income	353,667.14	424,400.00		83.3%
Golf Pro Shop Sales				
Balls-Gloves	14,190.96	15,500.00		91.6%
Hard Goods	8,644.58	21,500.00		40.2%
Headwear	4,332.05	14,000.00		30.9%
Soft Goods	8,225.83	19,000.00		43.3%
Total Golf Pro Shop Sales	35,393.42	70,000.00		50.6%
Program Income				
Baseball	2,410.00	1,000.00		241.0%
Basketball	1,075.00	2,000.00		53.8%
Basketball-Tiny Tot	265.00	350.00		75.7%
British Soccer	44.00			
Craft Fair	9,620.00	10,000.00		96.2%
Misc.	27.50			
Movies under the Stars	2,050.00	1,800.00		113.9%
New P&R Programs				
Cooking Class	756.00			
Martial Arts	1,471.00			
Tiger to Dragon	859.00			
New P&R Programs - Other	537.00	10,000.00		5.4%
Total New P&R Programs	3,623.00	10,000.00		36.2%
Soccer	4,017.50	6,350.00		63.3%
Soccer-Under 8	860.00			
Softball-Youth	0.00	750.00		0.0%
Tee Ball	1,100.00	800.00		137.5%
Volleyball-Adult	-350.00	1,200.00		-29.2%
Wrestling-Youth	3,589.50	8,500.00		42.2%
Wrestling Tee Shirts	801.00	1,000.00		80.1%
Wrestling Youth Tournament	3,764.70			
Total Program Income	32,897.20	43,750.00		75.2%
Rec Sales				
Activation Fees	49,210.35	68,238.00		72.1%
Canvas Creations	1,200.00	3,500.00		34.3%
Daily Admissions	21,603.29	25,000.00		86.4%
Equipment Rental	-6,747.36	1,400.00		-482.0%
Fitness Classes				
Tai Chi	64.00			
Fitness Classes - Other	12,359.44	9,650.00		128.1%

	Jan - Aug 17	Budget	% of Budget
Total Fitness Classes	12,423.44	9,650.00	128.7%
Game Room	570.19	450.00	126.7%
Gift Certificates	3.00		
Membership Card	57.00	175.00	32.6%
Memberships	8,228.99	33,000.00	24.9%
Misc. Program Income	1,311.03	5,000.00	26.2%
Room Rentals	11,361.27	10,200.00	111.4%
Sale of Goods			
Vending	600.95	3,500.00	17.2%
Vending Taxable	4,762.34		
Sale of Goods - Other	907.29	2,800.00	32.4%
Total Sale of Goods	6,270.58	6,300.00	99.5%
Silver Sneakers	2,798.96	2,750.00	101.8%
Swim Lessons	5,551.00	5,000.00	111.0%
Total Rec Sales	113,841.74	170,663.00	66.7%
Total Operating Income	536,199.50	708,813.00	75.6%
PBM Trail Income			
Registration-Battle on Mesa	364.00		
PBM Trail Income - Other	1,500.00		
Total PBM Trail Income	1,864.00		
Total Income	2,809,344.14	2,882,373.00	97.5%
Cost of Goods Sold			
Cost of Goods Sold			
Rec Center Cost of goods sold	2,680.36		
Cost of Goods Sold - Other	0.00	5,000.00	0.0%
Total Cost of Goods Sold	2,680.36	5,000.00	53.6%
Total COGS	2,680.36	5,000.00	53.6%
Gross Profit	2,806,663.78	2,877,373.00	97.5%
Expense			
Automobile Expense	190.80	600.00	31.8%
Battle on the Mesa	1,107.78		
Engineering	2,419.00	30,000.00	8.1%
General and Administrative			
Accounting	0.00	3,600.00	0.0%
Advantage Club Promotion	0.00	20,000.00	0.0%
Advertising and Promotion	15,057.38	34,000.00	44.3%
Bank Service Charges	10.00		
Bankcard Fees	8,226.92	7,950.00	103.5%
Closing Costs	0.00	0.00	0.0%
Computer and Internet Expenses	10,032.38	32,000.00	31.4%
Contingency	0.00	208,000.00	0.0%
District Oversight Management	63,728.88	109,250.00	58.3%
Employee Background Verif	441.21	650.00	67.9%
Grand Opening	4,515.63		
Grant Preparation	1,275.00		
Insurance Expense			
Property & Liability	32,656.00	52,000.00	62.8%
Workers Comp	6,449.00	18,600.00	34.7%
Total Insurance Expense	39,105.00	70,600.00	55.4%
Licenses	20.00	10.00	200.0%
NSF	110.00		
Office Equipment	2,459.55	5,250.00	46.8%
Office Supplies	2,419.70	6,600.00	36.7%
Payroll Services	2,820.00	7,200.00	39.2%
Postage & Freight	2,860.40	2,500.00	114.4%
Printing	843.93	600.00	140.7%
Professional Fees			
Audit-Statutory	8,720.00	20,000.00	43.6%
Legal	192.00	35,000.00	0.5%
Total Professional Fees	8,912.00	55,000.00	16.2%
Rent Expense	2.00		
Security System	434.79	550.00	79.1%
Telephone Expense	8,966.06	12,200.00	73.5%
Training/Dues/Subscriptions	3,997.25	8,750.00	45.7%
Total General and Administrative	176,238.08	584,710.00	30.1%
Misc. Expense	249.38	1,500.00	16.6%
Non-Operating Expense			
TABOR	0.00	50,000.00	0.0%
Treasurer's Fees	39,223.20	41,000.00	95.7%
Total Non-Operating Expense	39,223.20	91,000.00	43.1%
Operating Expense			

	Jan - Aug 17	Budget	% of Budget
Course Maintenance Expense			
Chemicals & Fertilizer	30,407.48	38,000.00	80.0%
Equipment Lease	0.00	33,000.00	0.0%
Equipment Repairs	1,357.88	15,000.00	9.1%
Flowers	549.17	1,250.00	43.9%
Gas/Oil	8,629.16	16,500.00	52.3%
Golf Cart Lease Expense	0.00	50,018.00	0.0%
Irrigation Repairs	11,032.24	120,000.00	9.2%
Maintenance Supplies/Equipment	11,000.55	32,500.00	33.8%
Maintenance Uniforms	523.77	800.00	65.5%
Sand/Soil/Seed	5,199.84	32,500.00	16.0%
Soil Testing	0.00	1,000.00	0.0%
Course Maintenance Expense - Other	1,873.00		
Total Course Maintenance Expense	70,573.09	340,568.00	20.7%
Landscape Maintenance	34,706.39	32,000.00	108.5%
Parks Operating Expenses			
Arena	0.00	500.00	0.0%
Ball Field	1,490.57	500.00	298.1%
Cleaning Facilities	808.88	4,500.00	18.0%
Cleaning Supplies	445.50	500.00	89.1%
Community Park Maintenance	20.37	18,500.00	0.1%
Contractor Ball Fields	0.00	1,000.00	0.0%
Cottonwood/Callahan	0.00	500.00	0.0%
Parks Operating Expenses - Other	33.55		
Total Parks Operating Expenses	2,798.87	26,000.00	10.8%
Pro-Shop Expenses			
Credit to Golf Customer	2,538.43		
Janitorial/Building Maintenance	1,827.44	1,000.00	182.7%
Miscellaneous	301.03		
Supplies	1,813.02	1,500.00	120.9%
Pro-Shop Expenses - Other	3,500.00		
Total Pro-Shop Expenses	9,979.92	2,500.00	399.2%
Program Expenditures			
Baseball-Softball	3,480.67	1,000.00	348.1%
Basketball	2,058.91	2,000.00	102.9%
Craft Fair	527.04	1,850.00	28.5%
Movies under the Stars	1,780.00	1,800.00	98.9%
New Program Expense			
Cooking Class	238.00		
Tiger to Dragon	308.40		
New Program Expense - Other	80.50	4,000.00	2.0%
Total New Program Expense	626.90	4,000.00	15.7%
Soccer	3,792.22	3,500.00	108.3%
Tee Ball	299.50	350.00	85.6%
Volley ball	77.25	300.00	25.8%
Winterfest	1,246.96		
Wrestling	5,380.71	5,500.00	97.8%
Program Expenditures - Other	638.98		
Total Program Expenditures	19,909.14	20,300.00	98.1%
Rec Center Operating Expenses			
Janitorial	30,240.00	48,000.00	63.0%
Pool Expense	3,042.64	20,000.00	15.2%
Program Expenditures-Rec	985.93	1,500.00	65.7%
Repairs & Maintenance General	7,928.51	5,000.00	158.6%
Supplies	5,912.50	9,000.00	65.7%
Total Rec Center Operating Expenses	48,109.58	83,500.00	57.6%
Television-Music	1,565.01	2,350.00	66.6%
Utilities			
Holy Cross	22,953.40	32,200.00	71.3%
Sewer	5,242.86	8,200.00	63.9%
Trash	1,724.26	3,100.00	55.6%
Utilities Misc	11,307.74	13,400.00	84.4%
Water	17,291.60	38,500.00	44.9%
Xcel	37,251.49	49,800.00	74.8%
Total Utilities	95,771.35	145,200.00	66.0%
Total Operating Expense	283,413.35	652,418.00	43.4%
Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	3,404.92	7,000.00	48.6%
Medical Insurance	59,905.31	120,000.00	49.9%
Total Employee Insurance	63,310.23	127,000.00	49.9%
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			

	Jan - Aug 17	Budget	% of Budget
CO Unemployment Expense	521.59	3,000.00	17.4%
Total CO Unemployment Tax	521.59	3,000.00	17.4%
Federal Taxes (941/944)			
Penalties & Interest	1,966.96		
Federal Taxes (941/944) - Other	2,343.13		
Total Federal Taxes (941/944)	4,310.09		
Federal Unemployment (940)			
Federal Unemployment Expense	1,375.26	2,000.00	68.8%
Total Federal Unemployment (940)	1,375.26	2,000.00	68.8%
Medicare Expense	6,649.01	8,868.00	75.0%
Social Security Expense	28,430.19	37,758.00	75.3%
Total Company Paid Taxes	41,286.14	51,626.00	80.0%
Total Payroll Taxes	41,286.14	51,626.00	80.0%
Retirement Account			
457B Employer Cont	5,438.22		
457B Retirement-Employee	0.00	9,100.00	0.0%
Company Contributions	0.00	7,500.00	0.0%
Total Retirement Account	5,438.22	16,600.00	32.8%
Wages			
Bonus Compensation	5,300.00		
Golf Course Maint-Choate Group	1,529.50	18,000.00	8.5%
Hourly Wages			
Minimum Wage Increase	0.00	18,000.00	0.0%
Overtime Pay	265.05		
Program Supervisor	0.00	65,000.00	0.0%
Hourly Wages - Other	292,642.11		
Total Hourly Wages	292,907.16	83,000.00	352.9%
Independent Contractors	3,073.82	1,200.00	256.2%
P&R Janitor (Ind. Contractor)	4,131.00		
PLT EXPENSE	18,560.29		
Rec Center Employees	4,760.50	7,000.00	68.0%
Salary Wages	134,242.97		
Wages - Other	0.00	549,316.00	0.0%
Total Wages	464,505.24	658,516.00	70.5%
Total Payroll Expenses	574,539.83	853,742.00	67.3%
Pro Shop Cost of Goods sold			
Balls/Gloves	9,454.09		
Hard Goods	13,565.02		
Headwear	-269.21		
Soft Goods	29,949.43		
Pro Shop Cost of Goods sold - Other	110.00	55,000.00	0.2%
Total Pro Shop Cost of Goods sold	52,809.33	55,000.00	96.0%
Repairs and Maintenance			
Building Repair & Maintenance	16,338.84	7,000.00	233.4%
Equipment Repairs & Maintenance	5,296.31	2,000.00	264.8%
Repairs and Maintenance - Other	810.85		
Total Repairs and Maintenance	22,446.00	9,000.00	249.4%
Total Expense	1,152,636.75	2,277,970.00	50.6%
Net Ordinary Income	1,654,027.03	599,403.00	275.9%
Other Income/Expense			
Other Income			
Sales Tax Adjustments	5.85		
Transfer In	610,979.63	1,514,825.00	40.3%
Total Other Income	610,985.48	1,514,825.00	40.3%
Other Expense			
Capital Outlay			
Capital Reserve Account	0.00	397,128.00	0.0%
Community Park			
CP Land Improvements	286,817.68		
CP Playground-Furnishings	122,457.98		
Community Park - Other	0.00	100,000.00	0.0%
Total Community Park	409,275.66	100,000.00	409.3%
Golf Course			
Golf Equipment			
Golf Maint Equip	48,221.60		
Total Golf Equipment	48,221.60		

	Jan - Aug 17	Budget	% of Budget
Irrigation Pond	19,249.43		
Irrigation System	238,308.20		
Level Tee Boxes	27,477.82	22,500.00	122.1%
Parking Lot	84,711.20		
Golf Course - Other	6,480.78		
Total Golf Course	424,449.03	22,500.00	1,886.4%
Rec Center Capital Improvements			
Pool Projects	9,282.09		
Rec Building Improvements	72,797.34		
Rec Equipment	43,928.72		
Rec Center Capital Improvements - Other	0.00	75,000.00	0.0%
Total Rec Center Capital Improvements	126,008.15	75,000.00	168.0%
Signs	8,120.30		
Total Capital Outlay	967,853.14	594,628.00	162.8%
Transfers Out	610,979.63	1,514,825.00	40.3%
Total Other Expense	1,578,832.77	2,109,453.00	74.8%
Net Other Income	-967,847.29	-594,628.00	162.8%
Net Income	686,179.74	4,775.00	14,370.3%