

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

Accrual Basis

January through June 2019

	Jan - Jun 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	12,919.73	22,000.00	-9,080.27	58.7%
Contributions				
Community Park Classic	2,450.00	10,000.00	-7,550.00	24.5%
Contributions - Other	736.68	5,700.00	-4,963.32	12.9%
Total Contributions	3,186.68	15,700.00	-12,513.32	20.3%
Gas Royalties	59,871.92	50,000.00	9,871.92	119.7%
Grants	27,872.19	600,000.00	-572,127.81	4.6%
Interest Income	46,423.83	55,005.00	-8,581.17	84.4%
Property Tax Revenue				
Abatement	-4.77	178,972.17	-178,976.94	-0.0%
Specific Ownership Tax	68,643.01	140,000.00	-71,356.99	49.0%
Property Tax Revenue - Other	1,629,808.33	2,182,587.48	-552,779.15	74.7%
Total Property Tax Revenue	1,698,446.57	2,501,559.65	-803,113.08	67.9%
Rent Cafe				
Rental Income	7,027.00	13,800.00	-6,773.00	50.9%
Total Rent Cafe	7,027.00	13,800.00	-6,773.00	50.9%
Total Non-Operating Income	1,858,267.92	3,258,064.65	-1,399,796.73	57.0%
Operating Income				
Course Income				
Advantage Club-Memberships	152,755.00	152,000.00	755.00	100.5%
Cart Fees	45,462.00	80,000.00	-34,538.00	56.8%
Driving Range	6,714.00	11,000.00	-4,286.00	61.0%
Green Fees	75,587.44	164,000.00	-88,412.56	46.1%
Course Income - Other	235.45			
Total Course Income	280,753.89	407,000.00	-126,246.11	69.0%
Golf Pro Shop Sales				
Balls-Gloves	7,368.18	18,000.00	-10,631.82	40.9%
Hard Goods	10,972.02	20,000.00	-9,027.98	54.9%
Headwear	6,760.83	13,500.00	-6,739.17	50.1%
Soft Goods	13,083.89	25,000.00	-11,916.11	52.3%
Golf Pro Shop Sales - Other	38.86			
Total Golf Pro Shop Sales	38,223.78	76,500.00	-38,276.22	50.0%
Program Income				
Baseball				
Tee Ball	1,620.00	1,500.00	120.00	108.0%
Baseball - Other	2,800.00	4,000.00	-1,200.00	70.0%
Total Baseball	4,420.00	5,500.00	-1,080.00	80.4%
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	585.50	5,000.00	-4,414.50	11.7%
Scholarship Discount	-1,737.00	-1,500.00	-237.00	115.8%
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	2,456.81	3,500.00	-1,043.19	70.2%
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 - Jun 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	20,903.74	35,100.00	-14,196.26	59.6%
Rec Sales				
Charge for Services	445.50	5,500.00	-5,054.50	8.1%
Day Passes	20,261.67	30,000.00	-9,738.33	67.5%
Fitness Classes	1,081.00	9,500.00	-8,419.00	11.4%
Memberships				
Membership In District	55,091.02	80,000.00	-24,908.98	68.9%
Memberships Out of District	7,213.65	10,000.00	-2,786.35	72.1%
Memberships - Other	60.00			
Total Memberships	62,364.67	90,000.00	-27,635.33	69.3%
Misc. Program Income	217.01			
Rentals-Room & Equip	10,748.18	18,000.00	-7,251.82	59.7%
Sale of Goods	6,670.98	15,000.00	-8,329.02	44.5%
Silver Sneakers & Active Fit	4,413.50	5,200.00	-786.50	84.9%
Swim Lessons	3,618.00	6,900.00	-3,282.00	52.4%
Universal Tickets	7,178.00	15,000.00	-7,822.00	47.9%
Total Rec Sales	116,998.51	195,100.00	-78,101.49	60.0%
Total Operating Income	456,879.92	713,700.00	-256,820.08	64.0%
Total Income	2,315,495.87	3,971,764.65	-1,656,268.78	58.3%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	3,153.57	11,500.00	-8,346.43	27.4%
Hard Goods	7,146.76	18,900.00	-11,753.24	37.8%
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	23,698.08	58,400.00	-34,701.92	40.6%
Rec Center Cost of goods sold	1,584.95	7,000.00	-5,415.05	22.6%
Total Cost of Goods Sold	25,283.03	65,400.00	-40,116.97	38.7%
Total COGS	25,283.03	65,400.00	-40,116.97	38.7%
Gross Profit	2,290,212.84	3,906,364.65	-1,616,151.81	58.6%
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	15,430.00	37,032.00	-21,602.00	41.7%
Advertising and Promotion	2,817.46	20,000.00	-17,182.54	14.1%
Bankcard Fees	6,761.52	13,700.00	-6,938.48	49.4%
Computer and Internet Expenses				
Website	5,591.80			
Computer and Internet Expenses - Oth...	12,486.70	22,000.00	-9,513.30	56.8%
Total Computer and Internet Expenses	18,078.50	22,000.00	-3,921.50	82.2%
Contingency	0.00	105,000.00	-105,000.00	0.0%
Director Compensation	1,000.00	1,500.00	-500.00	66.7%
District Oversight Management				
Out of Scope	699.55	3,500.00	-2,800.45	20.0%
District Oversight Management - Other	33,335.00	80,004.00	-46,669.00	41.7%
Total District Oversight Management	34,034.55	83,504.00	-49,469.45	40.8%

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
Donation	-29.30	31,500.00	-31,529.30	-0.1%
Employee Background Verif	294.55	950.00	-655.45	31.0%
Grant Preparation	0.00	3,500.00	-3,500.00	0.0%
Insurance Expense				
Property & Liability	23,592.00	48,000.00	-24,408.00	49.2%
Workers Comp	6,344.00	16,000.00	-9,656.00	39.7%
Total Insurance Expense	29,936.00	64,000.00	-34,064.00	46.8%
Licenses	10.00	126.00	-116.00	7.9%
Office Equipment	81.62	1,250.00	-1,168.38	6.5%
Office Supplies	2,038.20	6,900.00	-4,861.80	29.5%
Payroll Services	3,450.00	8,500.00	-5,050.00	40.6%
Postage & Freight	1,458.21	3,100.00	-1,641.79	47.0%
Printing	1,091.07	3,000.00	-1,908.93	36.4%
Professional Fees				
Audit-Statutory	6,000.00	15,000.00	-9,000.00	40.0%
Legal	5,468.00	30,000.00	-24,532.00	18.2%
Total Professional Fees	11,468.00	45,000.00	-33,532.00	25.5%
Security System	323.97	1,150.00	-826.03	28.2%
Telephone Expense	6,310.82	14,450.00	-8,139.18	43.7%
Training/Dues/Subscriptions	4,248.94	8,100.00	-3,851.06	52.5%
Total General and Administrative	138,804.11	474,262.00	-335,457.89	29.3%
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	32,611.33	42,000.00	-9,388.67	77.6%
Total Non-Operating Expense	32,611.33	92,000.00	-59,388.67	35.4%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	26,037.94	45,000.00	-18,962.06	57.9%
Equipment Repairs	5,746.65	10,000.00	-4,253.35	57.5%
Flowers	721.29	1,200.00	-478.71	60.1%
Gas/Oil	5,897.12	21,500.00	-15,602.88	27.4%
Irrigation Repairs	12,612.39	50,000.00	-37,387.61	25.2%
Maintenance Supplies/Equipment	11,926.62	40,000.00	-28,073.38	29.8%
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	66,920.43	170,200.00	-103,279.57	39.3%
Landscape Maintenance	8,649.43	90,000.00	-81,350.57	9.6%
Parks Operating Expenses				
Ball Field	7,241.99	6,000.00	1,241.99	120.7%
Cleaning Facilities	94.00	2,200.00	-2,106.00	4.3%
Cleaning Supplies	0.00	0.00	0.00	0.0%
Community Park Maintenance	15.32			
Total Parks Operating Expenses	7,351.31	8,200.00	-848.69	89.7%
Pro-Shop Expenses				
Janitorial/Building Maintenance	440.26	2,500.00	-2,059.74	17.6%
Miscellaneous	75.85			
Supplies	2,239.14	6,000.00	-3,760.86	37.3%
Tournament Expense	3,308.84	1,500.00	1,808.84	220.6%
Pro-Shop Expenses - Other	189.57			
Total Pro-Shop Expenses	6,253.66	10,000.00	-3,746.34	62.5%
Program Expenditures				
Baseball-Softball	12.79	4,500.00	-4,487.21	0.3%
Basketball	1,894.09	4,250.00	-2,355.91	44.6%

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
Craft Fair	693.67	5,000.00	-4,306.33	13.9%
Movies under the Stars	2,022.50			
New Program Expense	807.33	5,000.00	-4,192.67	16.1%
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	982.50	300.00	682.50	327.5%
Winterfest	1,158.97	1,350.00	-191.03	85.8%
Wrestling	7,468.61	7,500.00	-31.39	99.6%
Program Expenditures - Other	0.00	0.00	0.00	0.0%
Total Program Expenditures	19,122.25	33,900.00	-14,777.75	56.4%
Rec Center Operating Expenses				
Janitorial	23,158.70	55,000.00	-31,841.30	42.1%
Pool Expense	8,668.83	10,000.00	-1,331.17	86.7%
Program Expenditures-Rec	1,002.06	1,500.00	-497.94	66.8%
Repairs & Maintenance General	6,597.25	10,000.00	-3,402.75	66.0%
Supplies	6,931.31	12,000.00	-5,068.69	57.8%
Rec Center Operating Expenses - Other	615.55			
Total Rec Center Operating Expenses	46,973.70	88,500.00	-41,526.30	53.1%
Television-Music	1,185.39	3,350.00	-2,164.61	35.4%
Utilities				
Electrical	30,857.49	60,250.00	-29,392.51	51.2%
Electrical 2	8,192.52	45,500.00	-37,307.48	18.0%
Natural Gas	12,895.06	22,000.00	-9,104.94	58.6%
Sewer	3,879.90	10,074.00	-6,194.10	38.5%
Trash	2,239.05	3,800.00	-1,560.95	58.9%
Water	7,380.21	50,176.00	-42,795.79	14.7%
Total Utilities	65,444.23	191,800.00	-126,355.77	34.1%
Total Operating Expense	221,900.40	595,950.00	-374,049.60	37.2%
Payroll Expenses	443,599.55	1,067,500.00	-623,900.45	41.6%
Repairs and Maintenance				
Building Repair & Maintenance	16,284.96	61,000.00	-44,715.04	26.7%
Equipment Repairs & Maintenance	1,697.52	33,000.00	-31,302.48	5.1%
Repairs and Maintenance - Other	2,606.32	2,000.00	606.32	130.3%
Total Repairs and Maintenance	20,588.80	96,000.00	-75,411.20	21.4%
Total Expense	858,928.79	2,328,262.00	-1,469,333.21	36.9%
Net Ordinary Income	1,431,284.05	1,578,102.65	-146,818.60	90.7%
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	8,292.75	700,000.00	-691,707.25	1.2%
Total Golf Course	8,292.75	750,000.00	-741,707.25	1.1%
PBM Trail	76,164.77	299,000.00	-222,835.23	25.5%
Rec Center Capital Improvements				
Rec Building Improvements	5,485.00	100,000.00	-94,515.00	5.5%

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
Rec Equipment	28,420.63			
Total Rec Center Capital Improvements	33,905.63	100,000.00	-66,094.37	33.9%
Total Capital Outlay	122,363.15	1,224,000.00	-1,101,636.85	10.0%
Transfers Out	0.00	1,494,466.00	-1,494,466.00	0.0%
Total Other Expense	122,363.15	2,718,466.00	-2,596,102.85	4.5%
Net Other Income	-122,363.15	-1,224,000.00	1,101,636.85	10.0%
Net Income	1,308,920.90	354,102.65	954,818.25	369.6%