

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

January through September 2018

Accrual Basis

	Jan - Sep 18	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Misc. Income	2,868.47		
<b>Non-Operating Income</b>			
Battle on the Mesa	2,914.94		
Conservation Trust Fund	14,693.45	20,000.00	73.5%
<b>Contributions</b>			
Community Park Classic	11,464.00	8,000.00	143.3%
Memory Bricks	0.00	500.00	0.0%
Contributions - Other	59.50	1,050.00	5.7%
<b>Total Contributions</b>	11,523.50	9,550.00	120.7%
Gas Royalties	132,303.33	3,000.00	4,410.1%
Grants	125,000.00	325,000.00	38.5%
Interest Income	43,687.43	36,010.00	121.3%
<b>Property Tax Revenue</b>			
Abatement	-176,594.28	1,938.00	-9,112.2%
Dow Energy Impact Grant Proceed	27.94		
Interest on Abatements	-82.05		
Specific Ownership Tax	92,807.28	138,000.00	67.3%
Property Tax Revenue - Other	1,886,695.51	1,893,695.00	99.6%
<b>Total Property Tax Revenue</b>	1,802,854.40	2,033,633.00	88.7%
<b>Rent Cafe</b>			
Rental Income	10,031.66	13,800.00	72.7%
<b>Total Rent Cafe</b>	10,031.66	13,800.00	72.7%
<b>Total Non-Operating Income</b>	2,143,008.71	2,440,993.00	87.8%
<b>Operating Income</b>			
Community Park Rental	0.00	1,000.00	0.0%
<b>Course Income</b>			
Advantage Club-Memberships	152,580.00	150,000.00	101.7%
Cart Fees	78,715.00	78,000.00	100.9%
Driving Range	10,491.00	10,000.00	104.9%
Gift Certificates	0.00	1,000.00	0.0%
Green Fees	151,486.60	160,000.00	94.7%
Payment on Account	0.00	10,000.00	0.0%
Tournament Income	0.00	3,000.00	0.0%
Course Income - Other	28.29		
<b>Total Course Income</b>	393,300.89	412,000.00	95.5%
<b>Golf Pro Shop Sales</b>			
Balls-Gloves	17,932.43	15,500.00	115.7%
Hard Goods	20,084.30	20,000.00	100.4%
Headwear	12,339.48	10,000.00	123.4%
Soft Goods	24,120.29	25,000.00	96.5%
<b>Total Golf Pro Shop Sales</b>	74,476.50	70,500.00	105.6%
<b>Program Income</b>			
Baseball	4,140.00	2,500.00	165.6%
Basketball	1,685.00	2,000.00	84.3%
Basketball-Tiny Tot	0.00	500.00	0.0%
Craft Fair	10,965.00	13,500.00	81.2%
Misc.	0.00	1,500.00	0.0%
Movies under the Stars	2,350.00	1,500.00	156.7%
<b>New P&amp;R Programs</b>			
Martial Arts	30.00		
New P&R Programs - Other	0.00	8,500.00	0.0%
<b>Total New P&amp;R Programs</b>	30.00	8,500.00	0.4%
Scholarship Discount	-1,630.00		
Soccer	5,505.00	5,000.00	110.1%
Soccer-Under 8	-120.00	500.00	-24.0%
Sports Programs	30.00		
Sports Shirts	3,281.78		
Tee Ball	1,785.00	350.00	510.0%
Volleyball-Adult	175.00	1,000.00	17.5%
Winterfest	119.84		
Wrestling-Youth	3,500.00	5,000.00	70.0%
Wrestling Tee Shirts	0.00	1,000.00	0.0%
Wrestling Youth Tournament	0.00	5,000.00	0.0%
Program Income - Other	-130.00		
<b>Total Program Income</b>	31,686.62	47,850.00	66.2%
<b>Rec Sales</b>			
Activation Fees	0.00	93,750.00	0.0%
Canvas Creations	0.00	1,500.00	0.0%
Charge for Services	4,092.78		
Daily Admissions	0.00	30,000.00	0.0%
Daily Fees-Memberships	91,001.97		
Equipment Rental	0.00	1,500.00	0.0%
Fitness Classes	7,300.00	16,000.00	45.6%

	Jan - Sep 18	Budget	% of Budget
Game Room	0.00	750.00	0.0%
Membership Card	0.00	100.00	0.0%
Memberships	0.00	15,000.00	0.0%
Misc. Program Income	2.00	2,000.00	0.1%
Rentals-Room & Equip	13,730.47	15,000.00	91.5%
Sale of Goods	11,045.92	8,500.00	130.0%
Silver Sneakers	4,050.00	3,500.00	115.7%
Swim Lessons	4,998.00	5,500.00	90.9%
Universal Tickets	11,025.00		
<b>Total Rec Sales</b>	<b>147,246.14</b>	<b>193,100.00</b>	<b>76.3%</b>
<b>Total Operating Income</b>	<b>646,710.15</b>	<b>724,450.00</b>	<b>89.3%</b>
<b>Total Income</b>	<b>2,792,587.33</b>	<b>3,165,443.00</b>	<b>88.2%</b>
<b>Cost of Goods Sold</b>			
<b>Cost of Goods Sold</b>			
<b>Pro Shop Cost of Goods Sold</b>			
Balls/Gloves	10,147.45	10,000.00	101.5%
Hard Goods	16,725.74	20,000.00	83.6%
Headwear	2,207.81	5,000.00	44.2%
Soft Goods	22,023.22	20,000.00	110.1%
<b>Total Pro Shop Cost of Goods Sold</b>	<b>51,104.22</b>	<b>55,000.00</b>	<b>92.9%</b>
<b>Rec Center Cost of goods sold</b>	<b>2,407.23</b>	<b>5,000.00</b>	<b>48.1%</b>
<b>Total Cost of Goods Sold</b>	<b>53,511.45</b>	<b>60,000.00</b>	<b>89.2%</b>
<b>Total COGS</b>	<b>53,511.45</b>	<b>60,000.00</b>	<b>89.2%</b>
<b>Gross Profit</b>	<b>2,739,075.88</b>	<b>3,105,443.00</b>	<b>88.2%</b>
<b>Expense</b>			
Automobile Expense	533.77	500.00	106.8%
Bad Debt	0.00	150.00	0.0%
Battle on the Mesa	1,383.65		
Engineering	0.00	20,000.00	0.0%
<b>General and Administrative</b>			
Accounting	0.00	3,000.00	0.0%
Advantage Club Promotion	0.00	10,000.00	0.0%
Advertising and Promotion	8,910.64	33,750.00	26.4%
Bankcard Fees	9,537.24	13,000.00	73.4%
Computer and Internet Expenses	16,352.07	15,200.00	107.6%
Contingency	0.00	156,000.00	0.0%
Director Compensation	300.00		
District Oversight Management			
Out of Scope	2,710.00		
District Oversight Management - Other	75,384.00	112,524.00	67.0%
<b>Total District Oversight Management</b>	<b>78,094.00</b>	<b>112,524.00</b>	<b>69.4%</b>
Elections	15,994.09	18,000.00	88.9%
Employee Background Verif	635.56	800.00	79.4%
Grant Preparation	2,919.75	3,500.00	83.4%
<b>Insurance Expense</b>			
Property & Liability	34,572.00	48,000.00	72.0%
Workers Comp	12,484.00	14,000.00	89.2%
<b>Total Insurance Expense</b>	<b>47,056.00</b>	<b>62,000.00</b>	<b>75.9%</b>
Licenses	42.00	10.00	420.0%
Office Equipment	0.00	4,500.00	0.0%
Office Supplies	3,092.21	7,400.00	41.8%
Payroll Services	4,410.00	6,000.00	73.5%
Postage & Freight	1,427.73	4,050.00	35.3%
Printing	1,161.60	6,800.00	17.1%
<b>Professional Fees</b>			
Audit-Statutory	8,500.00	10,000.00	85.0%
Legal	1,625.00	40,000.00	4.1%
<b>Total Professional Fees</b>	<b>10,125.00</b>	<b>50,000.00</b>	<b>20.3%</b>
Rent Expense	2.00		
Security System	757.53	1,200.00	63.1%
Telephone Expense	9,176.51	16,050.00	57.2%
Training/Dues/Subscriptions	3,566.97	6,500.00	54.9%
<b>Total General and Administrative</b>	<b>213,560.90</b>	<b>530,284.00</b>	<b>40.3%</b>
<b>Misc. Expense</b>			
Sales Tax Adjustments	-2,373.52		
Misc. Expense - Other	14,072.92	1,000.00	1,407.3%
<b>Total Misc. Expense</b>	<b>11,699.40</b>	<b>1,000.00</b>	<b>1,169.9%</b>
<b>Non-Operating Expense</b>			
TABOR	0.00	50,000.00	0.0%
Treasurer's Fees	34,279.43	60,000.00	57.1%

	Jan - Sep 18	Budget	% of Budget
<b>Total Non-Operating Expense</b>	34,279.43	110,000.00	31.2%
<b>Operating Expense</b>			
<b>Course Maintenance Expense</b>			
Cart/Supplies/Parts	0.00	5,000.00	0.0%
Chemicals & Fertilizer	35,864.15	36,000.00	99.6%
Driving Range	0.00	1,000.00	0.0%
Equipment Repairs	5,767.30	35,000.00	16.5%
Flowers	2,191.87	1,500.00	146.1%
Gas/Oil	16,497.57	18,000.00	91.7%
Irrigation Repairs	6,991.44	30,000.00	23.3%
Maintenance Supplies/Equipment	18,757.21	25,000.00	75.0%
Maintenance Uniforms	45.67	800.00	5.7%
Sand/Soil/Seed	641.37	30,000.00	2.1%
Soil Testing	97.50	1,500.00	6.5%
Course Maintenance Expense - Other	59.32		
<b>Total Course Maintenance Expense</b>	86,913.40	183,800.00	47.3%
<b>Landscape Maintenance</b>	45,988.10	15,000.00	306.6%
<b>Parks Operating Expenses</b>			
Ball Field	7,962.01	14,500.00	54.9%
Cleaning Facilities	1,908.88	5,200.00	36.7%
Cleaning Supplies	0.00	1,000.00	0.0%
Community Park Maintenance	421.95	18,000.00	2.3%
Contractor Ball Fields	0.00	0.00	0.0%
Skate and Dog Parks	0.00	2,500.00	0.0%
Parks Operating Expenses - Other	517.50		
<b>Total Parks Operating Expenses</b>	10,810.34	41,200.00	26.2%
<b>Pro-Shop Expenses</b>			
Janitorial/Building Maintenance	885.67	1,500.00	59.0%
Miscellaneous	17.20	1,000.00	1.7%
Supplies	2,553.13	4,000.00	63.8%
Tournament Expense	871.52		
<b>Total Pro-Shop Expenses</b>	4,327.52	6,500.00	66.6%
<b>Program Expenditures</b>			
Baseball-Softball	4,883.72	1,000.00	488.4%
Basketball	2,140.18	1,000.00	214.0%
Craft Fair	1,267.27	3,500.00	36.2%
Movies under the Stars	2,327.47	1,800.00	129.3%
New Program Expense	0.00	1,000.00	0.0%
Program Events	105.41		
Soccer	3,443.31	3,000.00	114.8%
Tee Ball	520.27	300.00	173.4%
Volley ball	32.40	100.00	32.4%
Winterfest	850.00	6,500.00	13.1%
Wrestling	4,287.21	5,000.00	85.7%
Program Expenditures - Other	835.41		
<b>Total Program Expenditures</b>	20,692.65	23,200.00	89.2%
<b>Rec Center Operating Expenses</b>			
First Aid	0.00	0.00	0.0%
Janitorial	34,129.09	46,800.00	72.9%
Pool Expense	7,338.44	10,000.00	73.4%
Program Expenditures-Rec	1,143.16	3,000.00	38.1%
Repairs & Maintenance General	2,572.23	8,000.00	32.2%
Supplies	7,955.87	10,000.00	79.6%
<b>Total Rec Center Operating Expenses</b>	53,138.79	77,800.00	68.3%
<b>Television-Music</b>	2,169.66	2,450.00	88.6%
<b>Utilities</b>			
Holy Cross	35,557.69	34,350.00	103.5%
Sewer	5,991.84	11,700.00	51.2%
Trash	2,082.45	5,300.00	39.3%
Utilities Misc	13,985.47	17,000.00	82.3%
Water	28,505.89	49,500.00	57.6%
Xcel	41,450.40	56,000.00	74.0%
<b>Total Utilities</b>	127,573.74	173,850.00	73.4%
<b>Total Operating Expense</b>	351,614.20	523,800.00	67.1%
<b>Payroll Expenses</b>			
Employee Insurance			
Dental-Life Insurance	4,587.98	7,000.00	65.5%
Medical Insurance	98,436.59	110,000.00	89.5%
<b>Total Employee Insurance</b>	103,024.57	117,000.00	88.1%
<b>Payroll Taxes</b>	39,130.77	64,238.00	60.9%
<b>Retirement Account</b>	6,367.41	10,300.00	61.8%
<b>Wages</b>	546,464.38	737,750.00	74.1%

	Jan - Sep 18	Budget	% of Budget
Total Payroll Expenses	694,987.13	929,288.00	74.8%
Prepaid Expense	-7,709.01		
Repairs and Maintenance			
Building Repair & Maintenance	30,535.94	31,000.00	98.5%
Equipment Repairs & Maintenance	8,569.89	25,000.00	34.3%
Repairs and Maintenance - Other	455.16		
Total Repairs and Maintenance	39,560.99	56,000.00	70.6%
Total Expense	1,339,910.46	2,171,022.00	61.7%
Net Ordinary Income	1,399,165.42	934,421.00	149.7%
Other Income/Expense			
Other Income			
Transfer In	99,500.00	1,443,889.00	6.9%
Total Other Income	99,500.00	1,443,889.00	6.9%
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	8,595.00	67,310.00	12.8%
CP Playground-Furnishings	10,830.00	25,000.00	43.3%
Total Community Park	19,425.00	92,310.00	21.0%
Golf Course			
Building	18,700.00		
Golf Equipment			
Carts	350,400.00	352,000.00	99.5%
Golf Maint Equip	72,128.00		
Total Golf Equipment	422,528.00	352,000.00	120.0%
Irrigation Pond	29,974.07	400,000.00	7.5%
Irrigation System	815.00		
Total Golf Course	472,017.07	752,000.00	62.8%
PBM Trail	7,828.00		
Rec Center Capital Improvements			
Rec Building Improvements	9,771.00		
Rec Center Capital Improvements - Other	0.00	35,000.00	0.0%
Total Rec Center Capital Improvements	9,771.00	35,000.00	27.9%
Total Capital Outlay	509,041.07	879,310.00	57.9%
Transfers Out	99,500.00	1,443,889.00	6.9%
Total Other Expense	608,541.07	2,323,199.00	26.2%
Net Other Income	-509,041.07	-879,310.00	57.9%
Net Income	890,124.35	55,111.00	1,615.1%