

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual

January 2019

	Jan 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Non-Operating Income			
Conservation Trust Fund	0.00	22,000.00	-22,000.00
Contributions			
Community Park Classic	0.00	10,000.00	-10,000.00
Contributions - Other	0.00	5,700.00	-5,700.00
Total Contributions	0.00	15,700.00	-15,700.00
Gas Royalties	11,469.39	50,000.00	-38,530.61
Grants	0.00	600,000.00	-600,000.00
Interest Income	7,201.39	55,005.00	-47,803.61
Property Tax Revenue			
Abatement	0.00	178,972.17	-178,972.17
Specific Ownership Tax	18,162.71	140,000.00	-121,837.29
Property Tax Revenue - Other	2,469.35	2,182,587.48	-2,180,118.13
Total Property Tax Revenue	20,632.06	2,501,559.65	-2,480,927.59
Rent Cafe			
Rental Income	0.00	13,800.00	-13,800.00
Total Rent Cafe	0.00	13,800.00	-13,800.00
Total Non-Operating Income	39,302.84	3,258,064.65	-3,218,761.81
Operating Income			
Course Income			
Advantage Club-Memberships	0.00	152,000.00	-152,000.00
Cart Fees	0.00	80,000.00	-80,000.00
Driving Range	0.00	11,000.00	-11,000.00
Green Fees	0.00	164,000.00	-164,000.00
Total Course Income	0.00	407,000.00	-407,000.00
Golf Pro Shop Sales			
Balls-Gloves	0.00	18,000.00	-18,000.00
Hard Goods	0.00	20,000.00	-20,000.00
Headwear	1.92	13,500.00	-13,498.08
Soft Goods	38.00	25,000.00	-24,962.00
Total Golf Pro Shop Sales	39.92	76,500.00	-76,460.08
Program Income			
Baseball			
Tee Ball	0.00	1,500.00	-1,500.00
Baseball - Other	0.00	4,000.00	-4,000.00
Total Baseball	0.00	5,500.00	-5,500.00
Basketball	690.00	2,000.00	-1,310.00
Craft Fair	0.00	9,750.00	-9,750.00
New P&R Programs	137.50	5,000.00	-4,862.50
Scholarship Discount	-30.00	-1,500.00	1,470.00
Soccer	0.00	5,850.00	-5,850.00
Soccer-Tiny Tot	0.00	0.00	0.00
Sports Shirts	383.03	3,500.00	-3,116.97
Wrestling			
Wrestling-Youth	200.00	5,000.00	-4,800.00
Wrestling Youth Tournament	0.00	0.00	0.00
Wrestling - Other	150.00		
Total Wrestling	350.00	5,000.00	-4,650.00
Wrestling Tee Shirts	0.00	0.00	0.00
Total Program Income	1,530.53	35,100.00	-33,569.47
Rec Sales			

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Charge for Services	81.50	5,500.00	-5,418.50
Daily Fees-Memberships	0.00	120,000.00	-120,000.00
Day Passes	3,438.60		
Fitness Classes	220.00	9,500.00	-9,280.00
Memberships			
Membership In District	18,475.50		
Memberships Out of District	2,200.99		
Total Memberships	20,676.49		
Misc. Program Income	61.00		
Rentals-Room & Equip	1,967.75	18,000.00	-16,032.25
Sale of Goods	1,037.87	15,000.00	-13,962.13
Silver Sneakers	448.50	5,200.00	-4,751.50
Swim Lessons	252.00	6,900.00	-6,648.00
Universal Tickets	1,460.00	15,000.00	-13,540.00
Total Rec Sales	29,643.71	195,100.00	-165,456.29
Total Operating Income	31,214.16	713,700.00	-682,485.84
Total Income	70,517.00	3,971,764.65	-3,901,247.65
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	0.00	11,500.00	-11,500.00
Hard Goods	0.00	18,900.00	-18,900.00
Headwear	0.00	3,000.00	-3,000.00
Soft Goods	0.00	25,000.00	-25,000.00
Total Pro Shop Cost of Goods Sold	0.00	58,400.00	-58,400.00
Rec Center Cost of goods sold	0.00	7,000.00	-7,000.00
Total Cost of Goods Sold	0.00	65,400.00	-65,400.00
Total COGS	0.00	65,400.00	-65,400.00
Gross Profit	70,517.00	3,906,364.65	-3,835,847.65
Expense			
Automobile Expense	0.00	1,050.00	-1,050.00
Community Park Golf Classic	0.00	1,500.00	-1,500.00
General and Administrative			
Accounting	0.00	37,032.00	-37,032.00
Advertising and Promotion	437.25	20,000.00	-19,562.75
Bankcard Fees	639.44	13,700.00	-13,060.56
Computer and Internet Expenses			
Website	564.00		
Computer and Internet Expenses - Other	5,795.00	22,000.00	-16,205.00
Total Computer and Internet Expenses	6,359.00	22,000.00	-15,641.00
Contingency	0.00	105,000.00	-105,000.00
Director Compensation	0.00	1,500.00	-1,500.00
District Oversight Management			
Out of Scope	0.00	3,500.00	-3,500.00
District Oversight Management - Other	0.00	80,004.00	-80,004.00
Total District Oversight Management	0.00	83,504.00	-83,504.00
Donation	0.00	31,500.00	-31,500.00
Employee Background Verif	0.00	950.00	-950.00
Grant Preparation	0.00	3,500.00	-3,500.00
Insurance Expense			
Property & Liability	0.00	48,000.00	-48,000.00
Workers Comp	0.00	16,000.00	-16,000.00

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Total Insurance Expense	0.00	64,000.00	-64,000.00
Licenses	0.00	126.00	-126.00
Office Equipment	0.00	1,250.00	-1,250.00
Office Supplies	0.00	6,900.00	-6,900.00
Payroll Services	0.00	8,500.00	-8,500.00
Postage & Freight	120.00	3,100.00	-2,980.00
Printing	0.00	3,000.00	-3,000.00
Professional Fees			
Audit-Statutory	0.00	15,000.00	-15,000.00
Legal	0.00	30,000.00	-30,000.00
Total Professional Fees	0.00	45,000.00	-45,000.00
Security System	156.30	1,150.00	-993.70
Telephone Expense	585.99	14,450.00	-13,864.01
Training/Dues/Subscriptions	657.60	8,100.00	-7,442.40
Total General and Administrative	8,955.58	474,262.00	-465,306.42
Misc. Expense	0.00	0.00	0.00
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	49.39	42,000.00	-41,950.61
Total Non-Operating Expense	49.39	92,000.00	-91,950.61
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	0.00	45,000.00	-45,000.00
Equipment Repairs	0.00	10,000.00	-10,000.00
Flowers	0.00	1,200.00	-1,200.00
Gas/Oil	0.00	21,500.00	-21,500.00
Irrigation Repairs	48.35	50,000.00	-49,951.65
Maintenance Supplies/Equipment	295.94	40,000.00	-39,704.06
Sand/Soil/Seed	0.00	2,000.00	-2,000.00
Soil Testing	0.00	500.00	-500.00
Total Course Maintenance Expense	344.29	170,200.00	-169,855.71
Landscape Maintenance	0.00	90,000.00	-90,000.00
Parks Operating Expenses			
Ball Field	0.00	6,000.00	-6,000.00
Cleaning Facilities	0.00	2,200.00	-2,200.00
Cleaning Supplies	0.00	0.00	0.00
Total Parks Operating Expenses	0.00	8,200.00	-8,200.00
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	2,500.00	-2,500.00
Supplies	0.00	6,000.00	-6,000.00
Tournament Expense	0.00	1,500.00	-1,500.00
Total Pro-Shop Expenses	0.00	10,000.00	-10,000.00
Program Expenditures			
Baseball-Softball	0.00	4,500.00	-4,500.00
Basketball	0.00	4,250.00	-4,250.00
Craft Fair	0.00	5,000.00	-5,000.00
New Program Expense	0.00	5,000.00	-5,000.00
Program Events	0.00	1,000.00	-1,000.00
Soccer	0.00	5,000.00	-5,000.00
Tee Ball	0.00	300.00	-300.00
Winterfest	850.00	1,350.00	-500.00
Wrestling	0.00	7,500.00	-7,500.00
Program Expenditures - Other	0.00	0.00	0.00
Total Program Expenditures	850.00	33,900.00	-33,050.00

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Rec Center Operating Expenses			
Janitorial	3,780.00	55,000.00	-51,220.00
Pool Expense	0.00	10,000.00	-10,000.00
Program Expenditures-Rec	0.00	1,500.00	-1,500.00
Repairs & Maintenance General	0.00	10,000.00	-10,000.00
Supplies	0.00	12,000.00	-12,000.00
Total Rec Center Operating Expenses	3,780.00	88,500.00	-84,720.00
Television-Music	141.85	3,350.00	-3,208.15
Utilities			
Electrical	5,131.40	60,250.00	-55,118.60
Electrical 2	1,497.18	45,500.00	-44,002.82
Natural Gas	0.00	22,000.00	-22,000.00
Sewer	0.00	10,074.00	-10,074.00
Trash	104.55	3,800.00	-3,695.45
Water	0.00	50,176.00	-50,176.00
Total Utilities	6,733.13	191,800.00	-185,066.87
Total Operating Expense	11,849.27	595,950.00	-584,100.73
Payroll Expenses			
Employee Insurance	721.23	106,700.00	-105,978.77
Payroll Taxes	3,954.59	71,800.00	-67,845.41
Retirement Account	568.50	10,000.00	-9,431.50
Wages	43,239.70	879,000.00	-835,760.30
Payroll Expenses - Other	0.00	0.00	0.00
Total Payroll Expenses	48,484.02	1,067,500.00	-1,019,015.98
Repairs and Maintenance			
Building Repair & Maintenance	413.10	61,000.00	-60,586.90
Equipment Repairs & Maintenance	0.00	33,000.00	-33,000.00
Repairs and Maintenance - Other	0.00	2,000.00	-2,000.00
Total Repairs and Maintenance	413.10	96,000.00	-95,586.90
Total Expense	69,751.36	2,328,262.00	-2,258,510.64
Net Ordinary Income	765.64	1,578,102.65	-1,577,337.01
Other Income/Expense			
Other Income			
Transfer In	0.00	1,494,466.00	-1,494,466.00
Total Other Income	0.00	1,494,466.00	-1,494,466.00
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	0.00	75,000.00	-75,000.00
Total Community Park	0.00	75,000.00	-75,000.00
Golf Course			
Cart Paths	0.00	50,000.00	-50,000.00
Irrigation Pond	0.00	700,000.00	-700,000.00
Total Golf Course	0.00	750,000.00	-750,000.00
PBM Trail	0.00	299,000.00	-299,000.00
Rec Center Capital Improvements			
Rec Building Improvements	0.00	100,000.00	-100,000.00
Total Rec Center Capital Improvements	0.00	100,000.00	-100,000.00

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Total Capital Outlay	0.00	1,224,000.00	-1,224,000.00
Transfers Out	0.00	1,494,466.00	-1,494,466.00
Total Other Expense	0.00	2,718,466.00	-2,718,466.00
Net Other Income	0.00	-1,224,000.00	1,224,000.00
Net Income	765.64	354,102.65	-353,337.01