

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

January through April 2017

Accrual Basis

	Jan - Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Misc. Income	3,222.92		
Non-Operating Income			
Conservation Trust Fund Contributions	4,545.37	16,500.00	-11,954.63
Community Park Classic Contributions - Other	0.00	5,000.00	-5,000.00
	76,700.00		
Total Contributions	76,700.00	5,000.00	71,700.00
Gas Royalties	1,034.00	1,500.00	-466.00
Grants	96,770.00	96,750.00	20.00
Interest Income	6,116.64	9,000.00	-2,883.36
Property Tax Revenue			
Property Tax Abatement	0.00	1,000.00	-1,000.00
Property Tax Revenue - Other	223,943.03	1,969,173.00	-1,745,229.97
	223,943.03		
Total Property Tax Revenue	223,943.03	1,970,173.00	-1,746,229.97
Rent Cafe			
Rental Income	2,300.00	12,000.00	-9,700.00
Utility Reimbursement	1,036.55	7,500.00	-6,463.45
Rent Cafe - Other	1,000.00		
	4,336.55		
Total Rent Cafe	4,336.55	19,500.00	-15,163.45
Specific Ownership Tax	36,365.74	55,137.00	-18,771.26
	449,811.33		
Total Non-Operating Income	449,811.33	2,173,560.00	-1,723,748.67
Operating Income			
Course Income			
Advantage Club-Memberships	120,585.00	127,400.00	-6,815.00
Cart Fees	15,367.00	84,000.00	-68,633.00
Driving Range	2,505.00	12,000.00	-9,495.00
Gift Certificates	0.00	1,000.00	-1,000.00
Green Fees	32,962.00	175,000.00	-142,038.00
Memberships	0.00	0.00	0.00
Payment on Account	0.00	25,000.00	-25,000.00
	171,419.00		
Total Course Income	171,419.00	424,400.00	-252,981.00
Golf Pro Shop Sales			
Balls-Gloves	3,512.81	15,500.00	-11,987.19
Hard Goods	7,072.48	21,500.00	-14,427.52
Headwear	2,657.30	14,000.00	-11,342.70
Soft Goods	5,405.80	19,000.00	-13,594.20
	18,648.39		
Total Golf Pro Shop Sales	18,648.39	70,000.00	-51,351.61
Program Income			
Baseball	2,245.00	1,000.00	1,245.00
Basketball	605.00	2,000.00	-1,395.00
Basketball-Tiny Tot	0.00	350.00	-350.00
Craft Fair	0.00	10,000.00	-10,000.00
Misc.	27.50		
Movies under the Stars	0.00	1,800.00	-1,800.00
New P&R Programs			
Cooking Class	756.00		
Martial Arts	756.00		
Tiger to Dragon	657.00		
New P&R Programs - Other	537.00	10,000.00	-9,463.00
	2,706.00		
Total New P&R Programs	2,706.00	10,000.00	-7,294.00
Soccer	2,007.50	6,350.00	-4,342.50
Softball-Youth	0.00	750.00	-750.00
Tee Ball	1,100.00	800.00	300.00
Volleyball-Adult	-350.00	1,200.00	-1,550.00
Wrestling-Youth	3,569.50	8,500.00	-4,930.50
Wrestling Tee Shirts	801.00	1,000.00	-199.00
	12,711.50		
Total Program Income	12,711.50	43,750.00	-31,038.50
Rec Sales			
Activation Fees	34,825.00	68,238.00	-33,413.00
Canvas Creations	750.00	3,500.00	-2,750.00
Daily Admissions	10,235.99	25,000.00	-14,764.01
Equipment Rental	975.50	1,400.00	-424.50
Fitness Classes			
Tai Chi	64.00		
Fitness Classes - Other	6,275.44	9,650.00	-3,374.56
	6,339.44		
Total Fitness Classes	6,339.44	9,650.00	-3,310.56
Game Room	271.70	450.00	-178.30
Membership Card	21.00	175.00	-154.00
Memberships	4,054.31	33,000.00	-28,945.69
Misc. Program Income	1,217.33	5,000.00	-3,782.67
Room Rentals	4,439.67	10,200.00	-5,760.33
Sale of Goods			
Vending	316.82	3,500.00	-3,183.18
Vending Taxable	2,099.09		
Sale of Goods - Other	392.34	2,800.00	-2,407.66
	2,808.25		
Total Sale of Goods	2,808.25	6,300.00	-3,491.75
Silver Sneakers	1,465.00	2,750.00	-1,285.00
Swim Lessons	2,138.00	5,000.00	-2,862.00
	69,541.19		
Total Rec Sales	69,541.19	170,663.00	-101,121.81
Total Operating Income	272,320.08	708,813.00	-436,492.92
PBM Trail Income	1,500.00		
Tax Deductible Contributions	906.16		
	727,760.49		
Total Income	727,760.49	2,882,373.00	-2,154,612.51

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

January through April 2017

Accrual Basis

	Jan - Apr 17	Budget	\$ Over Budget
Cost of Goods Sold			
Cost of Goods Sold			
Rec Center Cost of goods sold	1,372.69		
Cost of Goods Sold - Other	0.00	5,000.00	-5,000.00
Total Cost of Goods Sold	1,372.69	5,000.00	-3,627.31
Total COGS	1,372.69	5,000.00	-3,627.31
Gross Profit	726,387.80	2,877,373.00	-2,150,985.20
Expense			
Automobile Expense	30.00	600.00	-570.00
Engineering	0.00	30,000.00	-30,000.00
General and Administrative			
Accounting	0.00	3,600.00	-3,600.00
Advantage Club Promotion	0.00	20,000.00	-20,000.00
Advertising and Promotion	6,413.47	34,000.00	-27,586.53
Bank Service Charges	11.93		
Bankcard Fees	2,463.11	7,950.00	-5,486.89
Closing Costs	0.00	0.00	0.00
Computer and Internet Expenses	5,642.38	32,000.00	-26,357.62
Contingency	0.00	208,000.00	-208,000.00
District Oversight Management	27,312.48	109,250.00	-81,937.52
Dues	75.00		
Employee Background Verif	210.30	650.00	-439.70
Grant Preparation	1,275.00		
Insurance Expense			
Property & Liability	10,774.00	52,000.00	-41,226.00
Workers Comp	1,539.00	18,600.00	-17,061.00
Total Insurance Expense	12,313.00	70,600.00	-58,287.00
Licenses	0.00	10.00	-10.00
NSF	110.00		
Office Equipment	178.75	5,250.00	-5,071.25
Office Supplies	1,141.34	6,600.00	-5,458.66
Payroll Services	950.00	7,200.00	-6,250.00
Postage & Freight	379.82	2,500.00	-2,120.18
Printing	146.50	600.00	-453.50
Professional Fees			
Audit-Statutory	0.00	20,000.00	-20,000.00
Legal	0.00	35,000.00	-35,000.00
Total Professional Fees	0.00	55,000.00	-55,000.00
Rent Expense	2.00		
Security System	289.86	550.00	-260.14
Telephone Expense	4,145.71	12,200.00	-8,054.29
Training/Dues/Subscriptions	1,628.72	8,750.00	-7,121.28
Total General and Administrative	64,689.27	584,710.00	-520,020.73
Interest Expense	-6.02		
Misc. Expense	43.75	1,500.00	-1,456.25
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	6,888.01	41,000.00	-34,111.99
Total Non-Operating Expense	6,888.01	91,000.00	-84,111.99
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	-78.06		
Chemicals & Fertilizer	0.00	38,000.00	-38,000.00
Equipment Lease	0.00	33,000.00	-33,000.00
Equipment Repairs	1,092.47	15,000.00	-13,907.53
Flowers	0.00	1,250.00	-1,250.00
Gas/Oil	1,021.80	16,500.00	-15,478.20
Golf Cart Lease Expense	0.00	50,018.00	-50,018.00
Irrigation Repairs	2,494.18	120,000.00	-117,505.82
Maintenance Supplies/Equipment	4,915.63	32,500.00	-27,584.37
Maintenance Uniforms	0.00	800.00	-800.00
Sand/Soil/Seed	0.00	32,500.00	-32,500.00
Soil Testing	0.00	1,000.00	-1,000.00
Course Maintenance Expense - Other	1,873.00		
Total Course Maintenance Expense	11,319.02	340,568.00	-329,248.98
Landscape Maintenance	2,908.40	32,000.00	-29,091.60
Parks Operating Expenses			
Arena	0.00	500.00	-500.00
Ball Field	746.98	500.00	246.98
Cleaning Facilities	326.44	4,500.00	-4,173.56
Cleaning Supplies	299.62	500.00	-200.38
Community Park Maintenance	0.00	18,500.00	-18,500.00
Contractor Ball Fields	0.00	1,000.00	-1,000.00
Cottonwood/Callahan	0.00	500.00	-500.00
Total Parks Operating Expenses	1,373.04	26,000.00	-24,626.96
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	1,000.00	-1,000.00
Supplies	420.39	1,500.00	-1,079.61
Pro-Shop Expenses - Other	3,500.00		
Total Pro-Shop Expenses	3,920.39	2,500.00	1,420.39
Program Expenditures			
Baseball	0.00	1,000.00	-1,000.00
Basketball	1,370.13	2,000.00	-629.87
Craft Fair	0.00	1,850.00	-1,850.00
Movies under the Stars	0.00	1,800.00	-1,800.00
New Program Expense			
Cooking Class	238.00		
Tiger to Dragon	316.40		
New Program Expense - Other	0.00	4,000.00	-4,000.00
Total New Program Expense	554.40	4,000.00	-3,445.60

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

January through April 2017

	Jan - Apr 17	Budget	\$ Over Budget
Soccer	2,493.99	3,500.00	-1,006.01
Tee Ball	-45.00	350.00	-395.00
Volley ball	77.25	300.00	-222.75
Winterfest	1,246.96		
Wrestling	4,734.50	5,500.00	-765.50
Program Expenditures - Other	638.98		
Total Program Expenditures	11,071.21	20,300.00	-9,228.79
Rec Center Operating Expenses			
Janitorial	15,120.00	48,000.00	-32,880.00
Pool Expense	1,362.50	20,000.00	-18,637.50
Program Expenditures-Rec	503.90	1,500.00	-996.10
Repairs & Maintenance General	70.61	5,000.00	-4,929.39
Supplies	2,176.82	9,000.00	-6,823.18
Total Rec Center Operating Expenses	19,233.83	83,500.00	-64,266.17
Television-Music	935.13	2,350.00	-1,414.87
Utilities			
Holy Cross	4,963.19	32,200.00	-27,236.81
Sewer	2,246.94	8,200.00	-5,953.06
Trash	870.26	3,100.00	-2,229.74
Utilities Misc	5,247.39	13,400.00	-8,152.61
Water	1,162.08	38,500.00	-37,337.92
Xcel	15,486.58	49,800.00	-34,313.42
Total Utilities	29,976.44	145,200.00	-115,223.56
Total Operating Expense	80,737.46	652,418.00	-571,680.54
Park & Rec- Maintenance	276.60		
Payroll Expenses			
Company Contributions			
457B Retirement	2,887.07	9,100.00	-6,212.93
Company Contributions - Other	0.00	7,500.00	-7,500.00
Total Company Contributions	2,887.07	16,600.00	-13,712.93
Employee Insurance			
Dental Insurance	1,605.04	7,000.00	-5,394.96
Medical Insurance	29,563.60	120,000.00	-90,436.40
Total Employee Insurance	31,168.64	127,000.00	-95,831.36
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	56.60	3,000.00	-2,943.40
Total CO Unemployment Tax	56.60	3,000.00	-2,943.40
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	835.80	2,000.00	-1,164.20
Total Federal Unemployment (940)	835.80	2,000.00	-1,164.20
Medicare Expense	3,189.37	8,868.00	-5,678.63
Social Security Expense	13,637.26	37,758.00	-24,120.74
Total Company Paid Taxes	22,029.12	51,626.00	-29,596.88
Total Payroll Taxes	22,029.12	51,626.00	-29,596.88
Wages			
Bonus Compensation	3,100.00		
Golf Course Maint	0.00	18,000.00	-18,000.00
Minimum Wage Increase	0.00	18,000.00	-18,000.00
Overtime Pay	143.53		
P & R Ind. Contractors	1,585.26	1,200.00	385.26
P&R Janitor	999.00		
Program Supervisor	0.00	65,000.00	-65,000.00
Rec Center Instructor	3,102.64	7,000.00	-3,897.36
Wages - Other	203,253.34	549,316.00	-346,062.66
Total Wages	212,183.77	658,516.00	-446,332.23
Total Payroll Expenses	268,268.60	853,742.00	-585,473.40
PBM Trail Expenses	1,500.00		
Pro Shop Cost of Goods sold			
Balls/Gloves	8,047.41		
Hard Goods	10,278.74		
Headwear	1,079.83		
Soft Goods	27,226.36		
Pro Shop Cost of Goods sold - Other	0.00	55,000.00	-55,000.00
Total Pro Shop Cost of Goods sold	46,632.34	55,000.00	-8,367.66
Repairs and Maintenance			
Building Repair & Maintenance	8,495.74	7,000.00	1,495.74
Equipment Repairs & Maintenance	1,461.59	2,000.00	-538.41
Total Repairs and Maintenance	9,957.33	9,000.00	957.33
Total Expense	479,017.34	2,277,970.00	-1,798,952.66
Net Ordinary Income	247,370.46	599,403.00	-352,032.54
Other Income/Expense			
Other Income			
Transfer In	0.00	1,514,825.00	-1,514,825.00
Total Other Income	0.00	1,514,825.00	-1,514,825.00

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

January through April 2017

Accrual Basis

	Jan - Apr 17	Budget	\$ Over Budget
Other Expense			
Capital Projects/Equipment			
Capital Reserve Account	0.00	397,128.00	-397,128.00
Community Park	76,839.50	100,000.00	-23,160.50
Irrigation Pond	4,255.00		
Irrigation System			
Engineering Design	3,000.00		
Irrigation System - Other	234,156.45		
Total Irrigation System	237,156.45		
Level Tee Boxes	0.00	22,500.00	-22,500.00
Rec Center Capital Improvements	51,845.81	75,000.00	-23,154.19
Total Capital Projects/Equipment	370,096.76	594,628.00	-224,531.24
Transfers Out	0.00	1,514,825.00	-1,514,825.00
Total Other Expense	370,096.76	2,109,453.00	-1,739,356.24
Net Other Income	-370,096.76	-594,628.00	224,531.24
Net Income	-122,726.30	4,775.00	-127,501.30