

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

Accrual Basis

January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	8,578.76			
Non-Operating Income				
Conservation Trust Fund	19,520.05	16,500.00	3,020.05	118.3%
Contributions				
Community Park Classic	8,135.00	5,000.00	3,135.00	162.7%
Memory Bricks	1,950.00			
Contributions - Other	82,312.72	75,000.00	7,312.72	109.8%
Total Contributions	92,397.72	80,000.00	12,397.72	115.5%
Gas Royalties	2,307.56	1,500.00	807.56	153.8%
Grants	146,886.00	146,866.00	20.00	100.0%
Interest Income	29,449.26	9,000.00	20,449.26	327.2%
Property Tax Revenue				
Abatement	-307.36			
Dow Energy Impact Grant Proceed	27.91			
Property Tax Abatement	0.00	1,000.00	-1,000.00	0.0%
Specific Ownership Tax	139,948.18	55,137.00	84,811.18	253.8%
Property Tax Revenue - Other	1,968,234.03	1,969,173.00	-938.97	100.0%
Total Property Tax Revenue	2,107,902.76	2,025,310.00	82,592.76	104.1%
Rent Cafe				
Rental Income	11,500.00	12,000.00	-500.00	95.8%
Utility Reimbursement	1,036.55	7,500.00	-6,463.45	13.8%
Rent Cafe - Other	1,000.00			
Total Rent Cafe	13,536.55	19,500.00	-5,963.45	69.4%
Total Non-Operating Income	2,411,999.90	2,298,676.00	113,323.90	104.9%
Operating Income				
Community Park Rental	400.00			
Course Income				
Advantage Club-Memberships	140,825.00	127,400.00	13,425.00	110.5%
Cart Fees	90,929.52	84,000.00	6,929.52	108.2%
Driving Range	9,984.47	12,000.00	-2,015.53	83.2%
Gift Certificates	20.00	1,000.00	-980.00	2.0%
Green Fees	184,671.20	175,000.00	9,671.20	105.5%
Payment on Account	0.00	25,000.00	-25,000.00	0.0%
Tournament Income	1,500.00			
Course Income - Other	1,318.14			
Total Course Income	429,248.33	424,400.00	4,848.33	101.1%
Golf Pro Shop Sales				
Balls-Gloves	20,360.41	15,500.00	4,860.41	131.4%
Hard Goods	35,046.07	21,500.00	13,546.07	163.0%
Headwear	13,684.89	14,000.00	-315.11	97.7%
Soft Goods	32,380.82	19,000.00	13,380.82	170.4%
Golf Pro Shop Sales - Other	7,034.04			
Total Golf Pro Shop Sales	108,506.23	70,000.00	38,506.23	155.0%
Program Income				
Baseball	2,410.00	1,000.00	1,410.00	241.0%
Basketball	3,935.00	2,000.00	1,935.00	196.8%
Basketball-Tiny Tot	625.00	350.00	275.00	178.6%
British Soccer	44.00			
Craft Fair	10,909.40	10,000.00	909.40	109.1%
Misc.	54.50			
Movies under the Stars	2,050.00	1,800.00	250.00	113.9%
New P&R Programs				
Cooking Class	756.00			
Martial Arts	1,641.00			
Tiger to Dragon	1,099.00			
New P&R Programs - Other	1,635.50	10,000.00	-8,364.50	16.4%
Total New P&R Programs	5,131.50	10,000.00	-4,868.50	51.3%
Soccer				
Soccer-Under 8	4,187.50	6,350.00	-2,162.50	65.9%
Softball-Youth	945.00			
Tee Ball	0.00	750.00	-750.00	0.0%
Volleyball-Adult	1,100.00	800.00	300.00	137.5%
Wrestling-Youth	450.00	1,200.00	-750.00	37.5%
Wrestling-Youth	3,589.50	8,500.00	-4,910.50	42.2%
Wrestling Tee Shirts	801.00	1,000.00	-199.00	80.1%
Wrestling Youth Tournament	3,764.70			
Total Program Income	39,997.10	43,750.00	-3,752.90	91.4%
Rec Sales				
Activation Fees	59,537.35	68,238.00	-8,700.65	87.2%
Canvas Creations	1,500.00	3,500.00	-1,950.00	44.3%
Daily Admissions	28,902.19	25,000.00	3,902.19	115.6%
Equipment Rental	-6,244.06	1,400.00	-7,644.06	-446.0%
Fitness Classes				
Tai Chi	64.00			
Fitness Classes - Other	16,822.45	9,650.00	7,172.45	174.3%
Total Fitness Classes	16,886.45	9,650.00	7,236.45	175.0%
Game Room				
Game Room	774.44	450.00	324.44	172.1%
Gift Certificates	28.00			
Membership Card	80.00	175.00	-95.00	45.7%
Memberships	11,760.04	33,000.00	-21,239.96	35.6%
Misc. Program Income	1,390.28	5,000.00	-3,609.72	27.8%
Room Rentals	18,372.26	10,200.00	8,172.26	180.1%
Sale of Goods				
Vending	730.47	3,500.00	-2,769.53	20.9%
Vending Taxable	6,279.41			
Sale of Goods - Other	1,436.48	2,800.00	-1,363.52	51.3%
Total Sale of Goods	8,446.36	6,300.00	2,146.36	134.1%
Silver Sneakers	4,081.46	2,750.00	1,331.46	148.4%
Swim Lessons	6,690.00	5,000.00	1,690.00	133.8%

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Total Rec Sales	152,254.77	170,663.00	-18,408.23	89.2%
Total Operating Income	730,406.43	708,813.00	21,593.43	103.0%
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	3,152,849.09	3,007,489.00	145,360.09	104.8%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	3,965.87			
Hard Goods	31,023.27			
Headwear	5,583.90			
Soft Goods	40,260.80			
Pro Shop Cost of Goods Sold - Other	110.00			
Total Pro Shop Cost of Goods Sold	80,943.84	55,000.00	25,943.84	147.2%
Rec Center Cost of goods sold	6,026.46			
Cost of Goods Sold - Other	132.14	5,000.00	-4,867.86	2.6%
Total Cost of Goods Sold	87,102.44	60,000.00	27,102.44	145.2%
Total COGS	87,102.44	60,000.00	27,102.44	145.2%
Gross Profit	3,065,746.65	2,947,489.00	118,257.65	104.0%
Expense				
Automobile Expense	1,166.67	600.00	566.67	194.4%
Battle on the Mesa	1,107.78			
Community Park Golf Classic	2,862.02			
Engineering	2,625.25	30,000.00	-27,374.75	8.8%
General and Administrative				
Accounting	552.50	3,600.00	-3,047.50	15.3%
Advantage Club Promotion	0.00	20,000.00	-20,000.00	0.0%
Advertising and Promotion	18,201.59	34,000.00	-15,798.41	53.5%
Bank Service Charges	10.00			
Bankcard Fees	11,908.59	7,950.00	3,958.59	149.8%
Closing Costs	0.00	0.00	0.00	0.0%
Computer and Internet Expenses	14,922.01	32,000.00	-17,077.99	46.6%
Contingency	0.00	208,000.00	-208,000.00	0.0%
District Oversight Management	110,524.98	109,250.00	1,274.98	101.2%
Employee Background Verif	692.67	650.00	42.67	106.6%
Grand Opening	4,515.63			
Grant Preparation	1,275.00			
Insurance Expense				
Property & Liability	39,950.00	52,000.00	-12,050.00	76.8%
Workers Comp	7,431.00	18,600.00	-11,169.00	40.0%
Total Insurance Expense	47,381.00	70,600.00	-23,219.00	67.1%
Licenses	90.00	10.00	80.00	900.0%
NSF	110.00			
Office Equipment	2,997.54	5,250.00	-2,252.46	57.1%
Office Supplies	3,732.22	6,600.00	-2,867.78	56.5%
Payroll Services	5,540.38	7,200.00	-1,659.62	76.9%
Postage & Freight	4,977.70	2,500.00	2,477.70	199.1%
Printing	3,650.44	600.00	3,050.44	608.4%
Professional Fees				
Audit-Statutory	11,220.00	20,000.00	-8,780.00	56.1%
Legal	192.00	35,000.00	-34,808.00	0.5%
Total Professional Fees	11,412.00	55,000.00	-43,588.00	20.7%
Rent Expense	2.00			
Security System	879.72	550.00	329.72	159.9%
Telephone Expense	12,833.53	12,200.00	633.53	105.2%
Training/Dues/Subscriptions	7,147.73	8,750.00	-1,602.27	81.7%
Total General and Administrative	263,357.23	584,710.00	-321,352.77	45.0%
Misc. Expense				
Sales Tax- Missapplied	3.93			
Misc. Expense - Other	2,918.04	1,500.00	1,418.04	194.5%
Total Misc. Expense	2,921.97	1,500.00	1,421.97	194.8%
Non-Operating Expense				
TABOR	0.00	50,000.00	-50,000.00	0.0%
Treasurer's Fees	39,370.09	41,000.00	-1,629.91	96.0%
Total Non-Operating Expense	39,370.09	91,000.00	-51,629.91	43.3%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	34,540.23	38,000.00	-3,459.77	90.9%
Equipment Lease	0.00	33,000.00	-33,000.00	0.0%
Equipment Repairs	2,290.73	15,000.00	-12,709.27	15.3%
Flowers	549.17	1,250.00	-700.83	43.9%
Gas/Oil	14,273.60	16,500.00	-2,226.40	86.5%
Golf Cart Lease Expense	0.00	50,018.00	-50,018.00	0.0%
Irrigation Repairs	18,420.01	120,000.00	-101,579.99	15.4%
Maintenance Supplies/Equipment	16,300.36	32,500.00	-16,199.64	50.2%
Maintenance Uniforms	523.77	800.00	-276.23	65.5%
Sand/Soil/Seed	5,199.84	32,500.00	-27,300.16	16.0%
Soil Testing	0.00	1,000.00	-1,000.00	0.0%
Course Maintenance Expense - Oth...	1,912.99			
Total Course Maintenance Expense	94,010.70	340,568.00	-246,557.30	27.6%
Landscape Maintenance	59,189.09	32,000.00	27,189.09	185.0%
Parks Operating Expenses				
Arena	0.00	500.00	-500.00	0.0%
Ball Field	1,934.89	500.00	1,434.89	387.0%
Cleaning Facilities	1,658.31	4,500.00	-2,841.69	36.9%
Cleaning Supplies	445.50	500.00	-54.50	89.1%

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Community Park Maintenance	20.37	18,500.00	-18,479.63	0.1%
Contractor Ball Fields	61.34	1,000.00	-938.66	6.1%
Cottonwood/Callahan	0.00	500.00	-500.00	0.0%
Skate and Dog Parks	147.42			
Parks Operating Expenses - Other	95.86			
Total Parks Operating Expenses	4,363.69	26,000.00	-21,636.31	16.8%
Pro-Shop Expenses				
Credit to Golf Customer	9,768.81			
Janitorial/Building Maintenance	2,035.12	1,000.00	1,035.12	203.5%
Membership Renewal	45.00			
Miscellaneous	384.88			
Supplies	2,408.64	1,500.00	908.64	160.6%
Tournament Expense	991.20			
Pro-Shop Expenses - Other	3,500.00			
Total Pro-Shop Expenses	19,133.65	2,500.00	16,633.65	765.3%
Program Expenditures				
Baseball-Softball	3,480.67	1,000.00	2,480.67	348.1%
Basketball	3,938.64	2,000.00	1,938.64	196.9%
Canvas Creation	35.62			
Craft Fair	5,696.22	1,850.00	3,846.22	307.9%
Movies under the Stars	2,068.20	1,800.00	268.20	114.9%
New Program Expense				
Cooking Class	238.00			
Tiger to Dragon	308.40			
New Program Expense - Other	180.18	4,000.00	-3,819.82	4.5%
Total New Program Expense	726.58	4,000.00	-3,273.42	18.2%
Program Events	266.00			
Soccer	6,184.30	3,500.00	2,684.30	176.7%
Tee Ball	299.50	350.00	-50.50	85.6%
Volley ball	-117.75	300.00	-417.75	-39.3%
Winterfest	1,246.96			
Wrestling	8,300.71	5,500.00	2,800.71	150.9%
Program Expenditures - Other	1,021.81			
Total Program Expenditures	33,147.46	20,300.00	12,847.46	163.3%
Rec Center Operating Expenses				
Janitorial	45,386.19	48,000.00	-2,613.81	94.6%
Pool Expense	7,672.53	20,000.00	-12,327.47	38.4%
Program Expenditures-Rec	3,027.42	1,500.00	1,527.42	201.8%
Repairs & Maintenance General	9,900.09	5,000.00	4,900.09	198.0%
Supplies	10,005.18	9,000.00	1,005.18	111.2%
Vehicle Repair & Parts	80.42			
Total Rec Center Operating Expenses	76,071.83	83,500.00	-7,428.17	91.1%
Television-Music	2,196.89	2,350.00	-153.11	93.5%
Utilities				
Holy Cross	37,050.24	32,200.00	4,850.24	115.1%
Sewer	8,987.76	8,200.00	787.76	109.6%
Trash	2,967.26	3,100.00	-132.74	95.7%
Utilities Misc	19,500.09	13,400.00	6,100.09	145.5%
Water	43,715.93	38,500.00	5,215.93	113.5%
Xcel	56,041.84	49,800.00	6,241.84	112.5%
Total Utilities	168,263.12	145,200.00	23,063.12	115.9%
Total Operating Expense	456,376.43	652,418.00	-196,041.57	70.0%
Payroll Expenses				
Employee Insurance				
Dental-Life Insurance	4,862.48	7,000.00	-2,137.52	69.5%
Medical Insurance	80,612.90	120,000.00	-39,387.10	67.2%
Total Employee Insurance	85,475.38	127,000.00	-41,524.62	67.3%
Payroll Taxes				
Company Paid Taxes				
CO Unemployment Tax				
CO Unemployment Expense	547.13	3,000.00	-2,452.87	18.2%
Total CO Unemployment Tax	547.13	3,000.00	-2,452.87	18.2%
Federal Taxes (941/944)				
Penalties & Interest	2,292.45			
Federal Taxes (941/944) - Other	5,280.78			
Total Federal Taxes (941/944)	7,573.23			
Federal Unemployment (940)				
Federal Unemployment Expense	1,765.63	2,000.00	-234.37	88.3%
Total Federal Unemployment (940)	1,765.63	2,000.00	-234.37	88.3%
Medicare Expense	9,990.29	8,868.00	1,122.29	112.7%
Social Security Expense	42,717.02	37,758.00	4,959.02	113.1%
Total Company Paid Taxes	62,593.30	51,626.00	10,967.30	121.2%
Total Payroll Taxes	62,593.30	51,626.00	10,967.30	121.2%
Retirement Account				
457B Employer Cont	8,240.28			
457B Retirement-Employee	0.00	9,100.00	-9,100.00	0.0%
Company Contributions	0.00	7,500.00	-7,500.00	0.0%
Total Retirement Account	8,240.28	16,600.00	-8,359.72	49.6%
Wages				
Bonus Compensation	6,300.00			
Golf Course Maint-Choate Group	3,318.37	18,000.00	-14,681.63	18.4%
Hourly Wages				
Minimum Wage Increase	0.00	18,000.00	-18,000.00	0.0%
Overtime Pay	265.05			
Program Supervisor	0.00	65,000.00	-65,000.00	0.0%

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Hourly Wages - Other	442,286.36			
Total Hourly Wages	442,551.41	83,000.00	359,551.41	533.2%
Independent Contractors	6,079.00			
P&R Janitor (Ind. Contractor)	6,804.00	1,200.00	4,879.00	506.6%
PLT EXPENSE	35,643.01			
Rec Center Employees	7,166.14	7,000.00	166.14	102.4%
Salary Wages	199,035.19			
Wages - Other	-19,700.95	549,316.00	-569,016.95	-3.6%
Total Wages	687,196.17	658,516.00	28,680.17	104.4%
Payroll Expenses - Other	60.00			
Total Payroll Expenses	843,565.13	853,742.00	-10,176.87	98.8%
Prepaid Expense	10,982.66			
Repairs and Maintenance				
Building Repair & Maintenance	28,133.46	7,000.00	21,133.46	401.9%
Equipment Repairs & Maintenance	13,276.89	2,000.00	11,276.89	663.8%
Repairs and Maintenance - Other	2,559.93			
Total Repairs and Maintenance	43,970.28	9,000.00	34,970.28	488.6%
Total Expense	1,668,305.51	2,222,970.00	-554,664.49	75.0%
Net Ordinary Income	1,397,441.14	724,519.00	672,922.14	192.9%
Other Income/Expense				
Other Income				
Discount-Leases	4,949.28			
Sales Tax Adjustments	5.85			
Transfer In	1,368,208.96	1,514,825.00	-146,616.04	90.3%
Total Other Income	1,373,164.09	1,514,825.00	-141,660.91	90.6%
Other Expense				
Capital Outlay				
Capital Reserve Account	0.00	397,128.00	-397,128.00	0.0%
Community Park				
CP Land Improvements	321,312.80			
CP Playground-Furnishings	120,610.13			
Community Park - Other	0.00	100,000.00	-100,000.00	0.0%
Total Community Park	441,922.93	100,000.00	341,922.93	441.9%
Golf Course				
Building	31,547.50			
Golf Equipment				
Golf Maint Equip	112,843.60			
Golf Equipment - Other	1,313.99			
Total Golf Equipment	114,157.59			
Irrigation Pond	29,646.93			
Irrigation System	238,308.20	75,000.00	163,308.20	317.7%
Level Tee Boxes	27,477.82	22,500.00	4,977.82	122.1%
Parking Lot	155,901.32			
Golf Course - Other	6,480.78			
Total Golf Course	603,520.14	97,500.00	506,020.14	619.0%
Rec Center Capital Improvements				
Pool Projects	108,460.17			
Rec Building Improvements	82,568.34	50,116.00	32,452.34	164.8%
Rec Equipment	51,521.72			
Rec Center Capital Improvements - O...	0.00	75,000.00	-75,000.00	0.0%
Total Rec Center Capital Improvements	242,550.23	125,116.00	117,434.23	193.9%
Signs	28,095.60			
Total Capital Outlay	1,316,088.90	719,744.00	596,344.90	182.9%
Transfers Out	1,368,208.96	1,514,825.00	-146,616.04	90.3%
Total Other Expense	2,684,297.86	2,234,569.00	449,728.86	120.1%
Net Other Income	-1,311,133.77	-719,744.00	-591,389.77	182.2%
Net Income	86,307.37	4,775.00	81,532.37	1,807.5%