

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

Accrual Basis

January through July 2017

	Jan - Jul 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	4,439.36			
Non-Operating Income				
Conservation Trust Fund	9,277.33	16,500.00	-7,222.67	56.2%
Contributions				
Community Park Classic	1,600.00	5,000.00	-3,400.00	32.0%
Memorial Bricks	900.00			
Contributions - Other	78,389.69			
Total Contributions	80,889.69	5,000.00	75,889.69	1,617.8%
Gas Royalties	1,586.64	1,500.00	86.64	105.8%
Grants	96,770.00	96,750.00	20.00	100.0%
Interest Income	12,338.59	9,000.00	3,338.59	137.1%
Property Tax Revenue				
Abatement	-101.72			
Dow Energy Impact Grant Proceed	27.91			
Property Tax Abatement	0.00	1,000.00	-1,000.00	0.0%
Property Tax Revenue - Other	1,957,480.30	1,969,173.00	-11,692.70	99.4%
Total Property Tax Revenue	1,957,406.49	1,970,173.00	-12,766.51	99.4%
Rent Cafe				
Rental Income	5,750.00	12,000.00	-6,250.00	47.9%
Utility Reimbursement	1,036.55	7,500.00	-6,463.45	13.8%
Rent Cafe - Other	1,000.00			
Total Rent Cafe	7,786.55	19,500.00	-11,713.45	39.9%
Specific Ownership Tax	71,855.62	55,137.00	16,718.62	130.3%
Total Non-Operating Income	2,237,910.91	2,173,560.00	64,350.91	103.0%
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	50,462.00	84,000.00	-33,538.00	60.1%
Driving Range	6,212.00	12,000.00	-5,788.00	51.8%
Gift Certificates	0.00	1,000.00	-1,000.00	0.0%
Green Fees	107,120.00	175,000.00	-67,880.00	61.2%
Payment on Account	0.00	25,000.00	-25,000.00	0.0%
Tournament Income	1,500.00			
Course Income - Other	7,414.56			
Total Course Income	313,533.56	424,400.00	-110,866.44	73.9%
Golf Pro Shop Sales				
Balls-Gloves	11,515.41	15,500.00	-3,984.59	74.3%
Hard Goods	8,644.58	21,500.00	-12,855.42	40.2%
Headwear	4,332.05	14,000.00	-9,667.95	30.9%
Soft Goods	8,225.83	19,000.00	-10,774.17	43.3%
Total Golf Pro Shop Sales	32,717.87	70,000.00	-37,282.13	46.7%
Program Income				
Baseball	2,410.00	1,000.00	1,410.00	241.0%
Basketball	605.00	2,000.00	-1,395.00	30.3%
Basketball-Tiny Tot	0.00	350.00	-350.00	0.0%
British Soccer	44.00			
Craft Fair	7,085.00	10,000.00	-2,915.00	70.9%
Misc.	27.50			
Movies under the Stars	2,050.00	1,800.00	250.00	113.9%
New P&R Programs				
Cooking Class	756.00			
Martial Arts	1,216.00			
Tiger to Dragon	767.00			
New P&R Programs - Other	537.00	10,000.00	-9,463.00	5.4%
Total New P&R Programs	3,276.00	10,000.00	-6,724.00	32.8%
Soccer	3,857.50	6,350.00	-2,492.50	60.7%
Soccer-Under 8	235.00			
Softball-Coed	-250.00			
Softball-Youth	250.00	750.00	-500.00	33.3%
Tee Ball	1,100.00	800.00	300.00	137.5%
Volleyball-Adult	-350.00	1,200.00	-1,550.00	-29.2%
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	28,495.20	43,750.00	-15,254.80	65.1%
Rec Sales				
Activation Fees	46,560.00	68,238.00	-21,678.00	68.2%
Canvas Creations	1,200.00	3,500.00	-2,300.00	34.3%
Clubcom	76.46			
Daily Admissions	19,632.29	25,000.00	-5,367.71	78.5%
Equipment Rental	-6,870.36	1,400.00	-8,270.36	-490.7%
Fitness Classes				
Tai Chi	64.00			
Fitness Classes - Other	10,622.44	9,650.00	972.44	110.1%
Total Fitness Classes	10,686.44	9,650.00	1,036.44	110.7%
Game Room	483.44	450.00	33.44	107.4%
Gift Certificates	3.00			
Membership Card	46.00	175.00	-129.00	26.3%
Memberships	7,153.24	33,000.00	-25,846.76	21.7%
Misc. Program Income	1,229.83	5,000.00	-3,770.17	24.6%
Room Rentals	10,878.27	10,200.00	678.27	106.6%
Sale of Goods				
Vending	555.19	3,500.00	-2,944.81	15.9%
Vending Taxable	4,305.60			
Sale of Goods - Other	845.72	2,800.00	-1,954.28	30.2%
Total Sale of Goods	5,706.51	6,300.00	-593.49	90.6%
Silver Sneakers	2,170.00	2,750.00	-580.00	78.9%
Swim Lessons	4,777.00	5,000.00	-223.00	95.5%

	Jan - Jul 17	Budget	\$ Over Budget	% of Budget
Total Rec Sales	103,732.12	170,663.00	-66,930.88	60.8%
Total Operating Income	478,878.75	708,813.00	-229,934.25	67.6%
PBM Trail Income				
Registration-Battle on Mesa	364.00			
PBM Trail Income - Other	1,500.00			
Total PBM Trail Income	1,864.00			
Tax Deductible Contributions	906.16			
Total Income	2,723,999.18	2,882,373.00	-158,373.82	94.5%
Cost of Goods Sold				
Cost of Goods Sold				
Golf Pro Shop COGS	138.73			
Rec Center Cost of goods sold	2,161.94			
Cost of Goods Sold - Other	0.00	5,000.00	-5,000.00	0.0%
Total Cost of Goods Sold	2,300.67	5,000.00	-2,699.33	46.0%
Total COGS	2,300.67	5,000.00	-2,699.33	46.0%
Gross Profit	2,721,698.51	2,877,373.00	-155,674.49	94.6%
Expense				
Automobile Expense	179.54	600.00	-420.46	29.9%
Battle on the Mesa	1,107.78			
Engineering	0.00	30,000.00	-30,000.00	0.0%
General and Administrative				
Accounting	0.00	3,600.00	-3,600.00	0.0%
Advantage Club Promotion	0.00	20,000.00	-20,000.00	0.0%
Advertising and Promotion	10,444.97	34,000.00	-23,555.03	30.7%
Bank Service Charges	10.00			
Bankcard Fees	4,797.73	7,950.00	-3,152.27	60.3%
Closing Costs	0.00	0.00	0.00	0.0%
Computer and Internet Expenses	9,492.38	32,000.00	-22,507.62	29.7%
Contingency	0.00	208,000.00	-208,000.00	0.0%
District Oversight Management	54,624.78	109,250.00	-54,625.22	50.0%
Employee Background Verif	386.41	650.00	-263.59	59.4%
Grand Opening	4,515.63			
Grant Preparation	1,275.00			
Insurance Expense				
Property & Liability	21,715.00	52,000.00	-30,285.00	41.8%
Workers Comp	5,467.00	18,600.00	-13,133.00	29.4%
Total Insurance Expense	27,182.00	70,600.00	-43,418.00	38.5%
Licenses	20.00	10.00	10.00	200.0%
NSF	110.00			
Office Equipment	2,459.55	5,250.00	-2,790.45	46.8%
Office Supplies	1,987.80	6,600.00	-4,612.20	30.1%
Payroll Services	2,330.00	7,200.00	-4,870.00	32.4%
Postage & Freight	2,630.00	2,500.00	130.00	105.2%
Printing	453.35	600.00	-146.65	75.6%
Professional Fees				
Audit-Statutory	8,720.00	20,000.00	-11,280.00	43.6%
Legal	175.50	35,000.00	-34,824.50	0.5%
Total Professional Fees	8,895.50	55,000.00	-46,104.50	16.2%
Rent Expense	2.00			
Security System	289.86	550.00	-260.14	52.7%
Telephone Expense	7,852.55	12,200.00	-4,347.45	64.4%
Training/Dues/Subscriptions	2,298.72	8,750.00	-6,451.28	26.3%
Total General and Administrative	142,058.23	584,710.00	-442,651.77	24.3%
Interest Expense	-6.02			
Misc. Expense	141.82	1,500.00	-1,358.18	9.5%
Non-Operating Expense				
TABOR	0.00	50,000.00	-50,000.00	0.0%
Treasurer's Fees	39,148.98	41,000.00	-1,851.02	95.5%
Total Non-Operating Expense	39,148.98	91,000.00	-51,851.02	43.0%
Operating Expense				
Course Maintenance Expense				
Cart/Supplies/Parts	-78.06			
Chemicals & Fertilizer	28,044.99	38,000.00	-9,955.01	73.8%
Equipment Lease	0.00	33,000.00	-33,000.00	0.0%
Equipment Repairs	1,357.88	15,000.00	-13,642.12	9.1%
Flowers	549.17	1,250.00	-700.83	43.9%
Gas/Oil	6,861.80	16,500.00	-9,638.20	41.6%
Golf Cart Lease Expense	0.00	50,018.00	-50,018.00	0.0%
Irrigation Repairs	8,559.24	120,000.00	-111,440.76	7.1%
Maintenance Supplies/Equipment	9,383.76	32,500.00	-23,116.24	28.9%
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...	1,873.00			
Total Course Maintenance Expense	62,275.39	340,568.00	-278,292.61	18.3%
Landscape Maintenance	28,337.89	32,000.00	-3,662.11	88.6%
Parks Operating Expenses				
Arena	0.00	500.00	-500.00	0.0%
Ball Field	1,420.57	500.00	920.57	284.1%
Cleaning Facilities	628.88	4,500.00	-3,871.12	14.0%
Cleaning Supplies	299.62	500.00	-200.38	59.9%
Community Park Maintenance	20.37	18,500.00	-18,479.63	0.1%
Contractor Ball Fields	0.00	1,000.00	-1,000.00	0.0%
Cottonwood/Callahan	0.00	500.00	-500.00	0.0%
Total Parks Operating Expenses	2,369.44	26,000.00	-23,630.56	9.1%
Pro-Shop Expenses				
Janitorial/Building Maintenance	866.19	1,000.00	-133.81	86.6%
Supplies	458.63	1,500.00	-1,041.37	30.6%

	Jan - Jul 17	Budget	\$ Over Budget	% of Budget
Pro-Shop Expenses - Other	3,500.00			
Total Pro-Shop Expenses	4,824.82	2,500.00	2,324.82	193.0%
Program Expenditures				
Baseball-Softball	3,480.67	1,000.00	2,480.67	348.1%
Basketball	2,058.91	2,000.00	58.91	102.9%
Craft Fair	267.04	1,850.00	-1,582.96	14.4%
Movies under the Stars	1,355.00	1,800.00	-445.00	75.3%
New Program Expense				
Cooking Class	238.00			
Tiger to Dragon	308.40			
New Program Expense - Other	0.00	4,000.00	-4,000.00	0.0%
Total New Program Expense	546.40	4,000.00	-3,453.60	13.7%
Soccer	2,647.22	3,500.00	-852.78	75.6%
Tee Ball	299.50	350.00	-50.50	85.6%
Volley ball	77.25	300.00	-222.75	25.8%
Winterfest	1,246.96			
Wrestling	5,380.71	5,500.00	-119.29	97.8%
Program Expenditures - Other	638.98			
Total Program Expenditures	17,998.64	20,300.00	-2,301.36	88.7%
Rec Center Operating Expenses				
Janitorial	26,460.00	48,000.00	-21,540.00	55.1%
Pool Expense	2,148.93	20,000.00	-17,851.07	10.7%
Program Expenditures-Rec	930.44	1,500.00	-569.56	62.0%
Repairs & Maintenance General	7,854.57	5,000.00	2,854.57	157.1%
Supplies	5,266.34	9,000.00	-3,733.66	58.5%
Total Rec Center Operating Expenses	42,660.28	83,500.00	-40,839.72	51.1%
Television-Music	1,409.07	2,350.00	-940.93	60.0%
Utilities				
Holy Cross	17,480.81	32,200.00	-14,719.19	54.3%
Sewer	4,493.88	8,200.00	-3,706.12	54.8%
Trash	1,546.26	3,100.00	-1,553.74	49.9%
Utilities Misc	10,618.75	13,400.00	-2,781.25	79.2%
Water	10,887.83	38,500.00	-27,612.17	28.3%
Xcel	30,874.65	49,800.00	-18,925.35	62.0%
Total Utilities	75,902.18	145,200.00	-69,297.82	52.3%
Total Operating Expense	235,777.71	652,418.00	-416,640.29	36.1%
Park & Rec- Maintenance	276.60			
Payroll Expenses				
Employee Insurance				
Dental-Life Insurance	2,954.95	7,000.00	-4,045.05	42.2%
Medical Insurance	51,736.30	120,000.00	-68,263.70	43.1%
Total Employee Insurance	54,691.25	127,000.00	-72,308.75	43.1%
Payroll Taxes				
Company Paid Taxes				
CO Unemployment Tax				
CO Unemployment Expense	82.09	3,000.00	-2,917.91	2.7%
Total CO Unemployment Tax	82.09	3,000.00	-2,917.91	2.7%
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 Expen...	1,241.17	2,000.00	-758.83	62.1%
Total Federal Unemployment (940)	1,241.17	2,000.00	-758.83	62.1%
Medicare Expense	5,772.40	8,868.00	-3,095.60	65.1%
Social Security Expense	24,682.03	37,758.00	-13,075.97	65.4%
Total Company Paid Taxes	36,087.78	51,626.00	-15,538.22	69.9%
Total Payroll Taxes	36,087.78	51,626.00	-15,538.22	69.9%
Retirement Account				
457B Retirement-Employee	4,815.88	9,100.00	-4,284.12	52.9%
Company Contributions	0.00	7,500.00	-7,500.00	0.0%
Total Retirement Account	4,815.88	16,600.00	-11,784.12	29.0%
Wages				
Bonus Compensation	5,300.00			
Golf Course Maint-Choate Group	1,045.00	18,000.00	-16,955.00	5.8%
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%
Hourly Wages - Other	251,179.89			
Total Hourly Wages	251,444.94	83,000.00	168,444.94	302.9%
P & R Ind. Contractors	2,705.33	1,200.00	1,505.33	225.4%
P&R Janitor (Ind. Contractor)	3,483.00			
PLT EXPENSE	15,756.83			
Rec Center Ind. Contractors	4,169.36	7,000.00	-2,830.64	59.6%
Salary Wages	120,081.62			
Wages - Other	-1,051.72	549,316.00	-550,367.72	-0.2%
Total Wages	402,934.36	658,516.00	-255,581.64	61.2%
Total Payroll Expenses	498,529.27	853,742.00	-355,212.73	58.4%
PBM Trail Expenses	1,500.00			
Pro Shop Cost of Goods sold				
Balls/Gloves	9,209.37			
Hard Goods	15,557.86			

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Headwear	693.95			
Soft Goods	31,392.78			
Pro Shop Cost of Goods sold - Other	0.00	55,000.00	-55,000.00	0.0%
Total Pro Shop Cost of Goods sold	56,853.96	55,000.00	1,853.96	103.4%
Repairs and Maintenance				
Building Repair & Maintenance	13,633.62	7,000.00	6,633.62	194.8%
Equipment Repairs & Maintenance	4,450.75	2,000.00	2,450.75	222.5%
Repairs and Maintenance - Other	534.25			
Total Repairs and Maintenance	18,618.62	9,000.00	9,618.62	206.9%
Total Expense	994,186.49	2,277,970.00	-1,283,783.51	43.6%
Net Ordinary Income	1,727,512.02	599,403.00	1,128,109.02	288.2%
Other Income/Expense				
Other Income				
Sales Tax Adjustments	5.85			
Transfer In	500,000.00	1,514,825.00	-1,014,825.00	33.0%
Total Other Income	500,005.85	1,514,825.00	-1,014,819.15	33.0%
Other Expense				
Capital Projects/Equipment				
Capital Reserve Account	0.00	397,128.00	-397,128.00	0.0%
Community Park	29.59	100,000.00	-99,970.41	0.0%
Irrigation System				
Engineering Design	-3,000.00			
Irrigation System - Other	-176,969.95			
Total Irrigation System	-179,969.95			
Level Tee Boxes	859.40	22,500.00	-21,640.60	3.8%
Rec Center Capital Improvements	0.00	75,000.00	-75,000.00	0.0%
Capital Projects/Equipment - Other	6,480.78			
Total Capital Projects/Equipment	-172,600.18	594,628.00	-767,228.18	-29.0%
Transfers Out	500,000.00	1,514,825.00	-1,014,825.00	33.0%
Total Other Expense	327,399.82	2,109,453.00	-1,782,053.18	15.5%
Net Other Income	172,606.03	-594,628.00	767,234.03	-29.0%
Net Income	1,900,118.05	4,775.00	1,895,343.05	39,793.0%