

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

Accrual Basis

January through June 2017

	Jan - Jun 17	Budget	\$ Over 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
Contributions			
Community Park Classic	0.00	5,000.00	-5,000.00
Memorial Bricks	800.00		
Contributions - Other	78,389.69		
Total Contributions	79,189.69	5,000.00	74,189.69
Gas Royalties	1,410.75	1,500.00	-89.25
Grants	96,770.00	96,750.00	20.00
Interest Income	9,811.58	9,000.00	811.58
Property Tax Revenue			
Abatement	-101.72		
Dow Energy Impact Grant Proceed	27.91		
Property Tax Abatement	0.00	1,000.00	-1,000.00
Property Tax Revenue - Other	1,766,475.09	1,969,173.00	-202,697.91
Total Property Tax Revenue	1,766,401.28	1,970,173.00	-203,771.72
Rent Cafe			
Rental Income	4,600.00	12,000.00	-7,400.00
Utility Reimbursement	1,036.55	7,500.00	-6,463.45
Rent Cafe - Other	1,000.00		
Total Rent Cafe	6,636.55	19,500.00	-12,863.45
Specific Ownership Tax	59,323.25	55,137.00	4,186.25
Total Non-Operating Income	2,028,820.43	2,173,560.00	-144,739.57
Operating Income			
Community Park Rental	400.00		
Course Income			
Advantage Club-Memberships	140,825.00	127,400.00	13,425.00
Cart Fees	35,586.00	84,000.00	-48,414.00
Driving Range	5,098.00	12,000.00	-6,902.00
Gift Certificates	3,467.00	1,000.00	2,467.00
Green Fees	76,656.00	175,000.00	-98,344.00
Payment on Account	6,096.67	25,000.00	-18,903.33
Tournament Income	1,500.00		
Course Income - Other	7,414.56		
Total Course Income	276,643.23	424,400.00	-147,756.77
Golf Pro Shop Sales			
Balls-Gloves	8,851.51	15,500.00	-6,648.49
Hard Goods	13,100.55	21,500.00	-8,399.45
Headwear	6,203.06	14,000.00	-7,796.94
Soft Goods	13,396.02	19,000.00	-5,603.98
Total Golf Pro Shop Sales	41,551.14	70,000.00	-28,448.86
Program Income			
Baseball	2,410.00	1,000.00	1,410.00
Basketball	605.00	2,000.00	-1,395.00
Basketball-Tiny Tot	0.00	350.00	-350.00
British Soccer	44.00		
Craft Fair	4,420.00	10,000.00	-5,580.00
Misc.	27.50		
Movies under the Stars	2,050.00	1,800.00	250.00
New P&R Programs			
Cooking Class	756.00		
Martial Arts	1,101.00		
Tiger to Dragon	727.00		
New P&R Programs - Other	537.00	10,000.00	-9,463.00
Total New P&R Programs	3,121.00	10,000.00	-6,879.00
Soccer	3,582.50	6,350.00	-2,767.50
Soccer-Under 8	282.50		
Softball-Coed	-250.00		
Softball-Youth	250.00	750.00	-500.00
Tee Ball	1,100.00	800.00	300.00
Volleyball-Adult	-350.00	1,200.00	-1,550.00
Wrestling-Youth	3,589.50	8,500.00	-4,910.50
Wrestling Tee Shirts	801.00	1,000.00	-199.00
Wrestling Youth Tournament	3,764.70		
Total Program Income	25,447.70	43,750.00	-18,302.30
Rec Sales			
Activation Fees	43,353.00	68,238.00	-24,885.00
Canvas Creations	1,000.00	3,500.00	-2,500.00
Daily Admissions	16,823.49	25,000.00	-8,176.51
Equipment Rental	1,112.00	1,400.00	-288.00

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Fitness Classes			
Tai Chi	64.00		
Fitness Classes - Other	9,316.44	9,650.00	-333.56
Total Fitness Classes	9,380.44	9,650.00	-269.56
Game Room	406.69	450.00	-43.31
Membership Card	36.00	175.00	-139.00
Memberships	6,038.34	33,000.00	-26,961.66
Misc. Program Income	1,226.86	5,000.00	-3,773.14
Room Rentals	8,141.27	10,200.00	-2,058.73
Sale of Goods			
Vending	508.73	3,500.00	-2,991.27
Vending Taxable	3,661.31		
Sale of Goods - Other	801.98	2,800.00	-1,998.02
Total Sale of Goods	4,972.02	6,300.00	-1,327.98
Silver Sneakers	2,170.00	2,750.00	-580.00
Swim Lessons	4,238.00	5,000.00	-762.00
Total Rec Sales	98,898.11	170,663.00	-71,764.89
Total Operating Income	442,940.18	708,813.00	-265,872.82
PBM Trail Income	1,500.00		
Registration	364.00		
Tax Deductible Contributions	906.16		
Total Income	2,478,970.13	2,882,373.00	-403,402.87
Cost of Goods Sold			
Cost of Goods Sold			
Rec Center Cost of goods sold	1,744.41		
Cost of Goods Sold - Other	0.00	5,000.00	-5,000.00
Total Cost of Goods Sold	1,744.41	5,000.00	-3,255.59
Total COGS	1,744.41	5,000.00	-3,255.59
Gross Profit	2,477,225.72	2,877,373.00	-400,147.28
Expense			
Automobile Expense	179.54	600.00	-420.46
Battle on the Mesa	1,107.78		
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	9,298.97	34,000.00	-24,701.03
Bank Service Charges	18.09		
Bankcard Fees	4,540.85	7,950.00	-3,409.15
Closing Costs	0.00	0.00	0.00
Computer and Internet Expenses	8,128.63	32,000.00	-23,871.37
Contingency	0.00	208,000.00	-208,000.00
District Oversight Management	45,520.68	109,250.00	-63,729.32
Dues	75.00		
Employee Background Verif	324.76	650.00	-325.24
Grand Opening	4,515.63		
Grant Preparation	1,275.00		
Insurance Expense			
Property & Liability	21,715.00	52,000.00	-30,285.00
Workers Comp	4,485.00	18,600.00	-14,115.00
Total Insurance Expense	26,200.00	70,600.00	-44,400.00
Licenses	20.00	10.00	10.00
NSF	110.00		
Office Equipment	2,459.55	5,250.00	-2,790.45
Office Supplies	1,526.34	6,600.00	-5,073.66
Payroll Services	1,840.00	7,200.00	-5,360.00
Postage & Freight	2,495.00	2,500.00	-5.00
Printing	416.61	600.00	-183.39
Professional Fees			
Audit-Statutory	0.00	20,000.00	-20,000.00
Legal	175.50	35,000.00	-34,824.50
Total Professional Fees	175.50	55,000.00	-54,824.50
Rent Expense	2.00		
Security System	289.86	550.00	-260.14
Telephone Expense	6,795.63	12,200.00	-5,404.37
Training/Dues/Subscriptions	1,873.72	8,750.00	-6,876.28
Total General and Administrative	117,901.82	584,710.00	-466,808.18
Interest Expense	-6.02		
Misc. Expense	121.30	1,500.00	-1,378.70

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Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	35,327.98	41,000.00	-5,672.02
Total Non-Operating Expense	35,327.98	91,000.00	-55,672.02
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	-78.06		
Chemicals & Fertilizer	23,547.06	38,000.00	-14,452.94
Equipment Lease	0.00	33,000.00	-33,000.00
Equipment Repairs	1,098.31	15,000.00	-13,901.69
Fertilizer	581.18		
Flowers	549.17	1,250.00	-700.83
Gas/Oil	4,876.80	16,500.00	-11,623.20
Golf Cart Lease Expense	0.00	50,018.00	-50,018.00
Irrigation Repairs	7,278.45	120,000.00	-112,721.55
Maintenance Supplies/Equipment	7,641.09	32,500.00	-24,858.91
Maintenance Uniforms	0.00	800.00	-800.00
Sand/Soil/Seed	5,025.03	32,500.00	-27,474.97
Soil Testing	0.00	1,000.00	-1,000.00
Course Maintenance Expense - Other	1,873.00		
Total Course Maintenance Expense	52,392.03	340,568.00	-288,175.97
Landscape Maintenance	12,045.95	32,000.00	-19,954.05
Parks Operating Expenses			
Arena	0.00	500.00	-500.00
Ball Field	1,420.57	500.00	920.57
Cleaning Facilities	481.66	4,500.00	-4,018.34
Cleaning Supplies	299.62	500.00	-200.38
Community Park Maintenance	20.37	18,500.00	-18,479.63
Contractor Ball Fields	0.00	1,000.00	-1,000.00
Cottonwood/Callahan	0.00	500.00	-500.00
Total Parks Operating Expenses	2,222.22	26,000.00	-23,777.78
Pro-Shop Expenses			
Janitorial/Building Maintenance	866.19	1,000.00	-133.81
Supplies	420.39	1,500.00	-1,079.61
Pro-Shop Expenses - Other	3,500.00		
Total Pro-Shop Expenses	4,786.58	2,500.00	2,286.58
Program Expenditures			
Baseball-Softball	0.00	1,000.00	-1,000.00
Basketball	1,370.13	2,000.00	-629.87
Craft Fair	267.04	1,850.00	-1,582.96
Movies under the Stars	1,145.00	1,800.00	-655.00
New Program Expense			
Cooking Class	238.00		
Tiger to Dragon	308.40		
New Program Expense - Other	0.00	4,000.00	-4,000.00
Total New Program Expense	546.40	4,000.00	-3,453.60
Soccer	2,547.22	3,500.00	-952.78
Tee Ball	299.50	350.00	-50.50
Volley ball	77.25	300.00	-222.75
Winterfest	1,246.96		
Wrestling	4,454.11	5,500.00	-1,045.89
Program Expenditures - Other	638.98		
Total Program Expenditures	12,592.59	20,300.00	-7,707.41
Rec Center Operating Expenses			
Janitorial	22,680.00	48,000.00	-25,320.00
Pool Expense	2,016.83	20,000.00	-17,983.17
Program Expenditures-Rec	629.08	1,500.00	-870.92
Repairs & Maintenance General	7,760.61	5,000.00	2,760.61
Supplies	4,315.08	9,000.00	-4,684.92
Total Rec Center Operating Expenses	37,401.60	83,500.00	-46,098.40
Television-Music	1,249.07	2,350.00	-1,100.93
Utilities			
Holy Cross	11,822.98	32,200.00	-20,377.02
Sewer	3,744.90	8,200.00	-4,455.10
Trash	1,387.26	3,100.00	-1,712.74
Utilities Misc	9,804.19	13,400.00	-3,595.81
Water	4,592.23	38,500.00	-33,907.77
Xcel	24,760.48	49,800.00	-25,039.52
Total Utilities	56,112.04	145,200.00	-89,087.96
Total Operating Expense	178,802.08	652,418.00	-473,615.92
Park & Rec- Maintenance	276.60		

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Payroll Expenses			
Company Contributions			
457B Retirement	4,163.84	9,100.00	-4,936.16
Company Contributions - Other	0.00	7,500.00	-7,500.00
Total Company Contributions	4,163.84	16,600.00	-12,436.16
Employee Insurance			
Dental Insurance	2,504.98	7,000.00	-4,495.02
Medical Insurance	44,345.40	120,000.00	-75,654.60
Total Employee Insurance	46,850.38	127,000.00	-80,149.62
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	74.20	3,000.00	-2,925.80
Total CO Unemployment Tax	74.20	3,000.00	-2,925.80
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	1,106.68	2,000.00	-893.32
Total Federal Unemployment (940)	1,106.68	2,000.00	-893.32
Medicare Expense	4,890.19	8,868.00	-3,977.81
Social Security Expense	20,909.57	37,758.00	-16,848.43
Total Company Paid Taxes	31,290.73	51,626.00	-20,335.27
Total Payroll Taxes	31,290.73	51,626.00	-20,335.27
Wages			
Bonus Compensation	4,300.00		
Hourly Wages			
Golf Course Maint	636.50	18,000.00	-17,363.50
Minimum Wage Increase	0.00	18,000.00	-18,000.00
Overtime Pay	265.05		
Program Supervisor	0.00	65,000.00	-65,000.00
Hourly Wages - Other	210,109.47		
Total Hourly Wages	211,011.02	101,000.00	110,011.02
P & R Ind. Contractors	2,370.98	1,200.00	1,170.98
P&R Janitor (Ind. Contractor)	2,727.00		
PLT EXPENSE	15,756.83		
Rec Center Ind. Contractors	3,818.29	7,000.00	-3,181.71
Salary Wages	104,997.57		
Wages - Other	-1,051.72	549,316.00	-550,367.72
Total Wages	343,929.97	658,516.00	-314,586.03
Total Payroll Expenses	426,234.92	853,742.00	-427,507.08
PBM Trail Expenses	1,500.00		
Pro Shop Cost of Goods sold			
Balls/Gloves	9,209.37		
Hard Goods	21,791.74		
Headwear	3,497.64		
Soft Goods	32,447.39		
Pro Shop Cost of Goods sold - Other	0.00	55,000.00	-55,000.00
Total Pro Shop Cost of Goods sold	66,946.14	55,000.00	11,946.14
Repairs and Maintenance			
Building Repair & Maintenance	13,174.60	7,000.00	6,174.60
Equipment Repairs & Maintenance	3,270.29	2,000.00	1,270.29
Total Repairs and Maintenance	16,444.89	9,000.00	7,444.89
Total Expense	844,837.03	2,277,970.00	-1,433,132.97
Net Ordinary Income	1,632,388.69	599,403.00	1,032,985.69
Other Income/Expense			
Other Income			
Transfer In	340,000.00	1,514,825.00	-1,174,825.00
Total Other Income	340,000.00	1,514,825.00	-1,174,825.00
Other Expense			
Capital Projects/Equipment			
Capital Reserve Account	0.00	397,128.00	-397,128.00
Community Park	0.00	100,000.00	-100,000.00

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Irrigation System			
Engineering Design	-3,000.00		
Irrigation System - Other	-176,969.95		
Total Irrigation System	-179,969.95		
Level Tee Boxes	309.40	22,500.00	-22,190.60
Rec Center Capital Improvements	0.00	75,000.00	-75,000.00
Capital Projects/Equipment - Other	6,480.78		
Total Capital Projects/Equipment	-173,179.77	594,628.00	-767,807.77
Transfers Out	340,000.00	1,514,825.00	-1,174,825.00
Total Other Expense	166,820.23	2,109,453.00	-1,942,632.77
Net Other Income	173,179.77	-594,628.00	767,807.77
Net Income	1,805,568.46	4,775.00	1,800,793.46