

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
**January through November 2017**

	Jan - Nov 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Misc. Income	8,563.76		
<b>Non-Operating Income</b>			
Conservation Trust Fund	14,037.21	16,500.00	-2,462.79
Contributions			
Community Park Classic	8,135.00	5,000.00	3,135.00
Memory Bricks	1,850.00		
Contributions - Other	82,312.72	75,000.00	7,312.72
<b>Total Contributions</b>	<b>92,297.72</b>	<b>80,000.00</b>	<b>12,297.72</b>
Gas Royalties	2,168.33	1,500.00	668.33
Grants	146,886.00	146,866.00	20.00
Interest Income	25,597.32	9,000.00	16,597.32
Property Tax Revenue			
Abatement	-307.36		
Dow Energy Impact Grant Proceed	27.91		
Property Tax Abatement	0.00	1,000.00	-1,000.00
Specific Ownership Tax	126,072.58	55,137.00	70,935.58
Property Tax Revenue - Other	1,964,744.35	1,969,173.00	-4,428.65
<b>Total Property Tax Revenue</b>	<b>2,090,537.48</b>	<b>2,025,310.00</b>	<b>65,227.48</b>
Rent Cafe			
Rental Income	10,350.00	12,000.00	-1,650.00
Utility Reimbursement	1,036.55	7,500.00	-6,463.45
Rent Cafe - Other	1,000.00		
<b>Total Rent Cafe</b>	<b>12,386.55</b>	<b>19,500.00</b>	<b>-7,113.45</b>
<b>Total Non-Operating Income</b>	<b>2,383,910.61</b>	<b>2,298,676.00</b>	<b>85,234.61</b>
<b>Operating Income</b>			
Community Park Rental	400.00		
Course Income			
Advantage Club-Memberships	140,825.00	127,400.00	13,425.00
Cart Fees	87,928.52	84,000.00	3,928.52
Driving Range	9,504.47	12,000.00	-2,495.53
Gift Certificates	20.00	1,000.00	-980.00
Green Fees	176,737.20	175,000.00	1,737.20
Payment on Account	0.00	25,000.00	-25,000.00
Tournament Income	1,500.00		
Course Income - Other	1,318.14		
<b>Total Course Income</b>	<b>417,833.33</b>	<b>424,400.00</b>	<b>-6,566.67</b>
Golf Pro Shop Sales			
Balls-Gloves	19,904.84	15,500.00	4,404.84
Hard Goods	33,606.54	21,500.00	12,106.54
Headwear	13,456.31	14,000.00	-543.69
Soft Goods	31,520.35	19,000.00	12,520.35
Golf Pro Shop Sales - Other	7,034.04		
<b>Total Golf Pro Shop Sales</b>	<b>105,522.08</b>	<b>70,000.00</b>	<b>35,522.08</b>
Program Income			
Baseball	2,410.00	1,000.00	1,410.00
Basketball	2,670.00	2,000.00	670.00
Basketball-Tiny Tot	625.00	350.00	275.00
British Soccer	44.00		
Craft Fair	10,909.40	10,000.00	909.40
Misc.	54.50		
Movies under the Stars	2,050.00	1,800.00	250.00
New P&R Programs			
Cooking Class	756.00		
Martial Arts	1,641.00		
Tiger to Dragon	1,039.00		
New P&R Programs - Other	1,078.00	10,000.00	-8,922.00
<b>Total New P&amp;R Programs</b>	<b>4,514.00</b>	<b>10,000.00</b>	<b>-5,486.00</b>
Soccer	4,127.50	6,350.00	-2,222.50
Soccer-Under 8	945.00		
Softball-Youth	0.00	750.00	-750.00
Tee Ball	1,100.00	800.00	300.00
Volleyball-Adult	450.00	1,200.00	-750.00
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		
<b>Total Program Income</b>	<b>38,054.60</b>	<b>43,750.00</b>	<b>-5,695.40</b>
<b>Rec Sales</b>			
Activation Fees	53,554.85	68,238.00	-14,683.15
Canvas Creations	1,550.00	3,500.00	-1,950.00
Daily Admissions	27,177.89	25,000.00	2,177.89
Equipment Rental	-6,618.86	1,400.00	-8,018.86
Fitness Classes			
Tai Chi	64.00		

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
**January through November 2017**

	Jan - Nov 17	Budget	\$ Over Budget
Fitness Classes - Other	16,233.45	9,650.00	6,583.45
<b>Total Fitness Classes</b>	<b>16,297.45</b>	<b>9,650.00</b>	<b>6,647.45</b>
Game Room	724.94	450.00	274.94
Gift Certificates	28.00		
Membership Card	75.00	175.00	-100.00
Memberships	11,268.79	33,000.00	-21,731.21
Misc. Program Income	1,378.38	5,000.00	-3,621.62
Room Rentals	16,964.51	10,200.00	6,764.51
Sale of Goods			
Vending	704.47	3,500.00	-2,795.53
Vending Taxable	5,950.05		
Sale of Goods - Other	1,432.64	2,800.00	-1,367.36
<b>Total Sale of Goods</b>	<b>8,087.16</b>	<b>6,300.00</b>	<b>1,787.16</b>
Silver Sneakers	3,736.46	2,750.00	986.46
Swim Lessons	6,086.00	5,000.00	1,086.00
<b>Total Rec Sales</b>	<b>140,310.57</b>	<b>170,663.00</b>	<b>-30,352.43</b>
<b>Total Operating Income</b>	<b>702,120.58</b>	<b>708,813.00</b>	<b>-6,692.42</b>
PBM Trail Income			
Registration-Battle on Mesa	364.00		
PBM Trail Income - Other	1,500.00		
<b>Total PBM Trail Income</b>	<b>1,864.00</b>		
<b>Total Income</b>	<b>3,096,458.95</b>	<b>3,007,489.00</b>	<b>88,969.95</b>
<b>Cost of Goods Sold</b>			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	3,965.87		
Hard Goods	29,422.00		
Headwear	5,583.90		
Soft Goods	40,260.80		
Pro Shop Cost of Goods Sold - Other	110.00	55,000.00	-54,890.00
<b>Total Pro Shop Cost of Goods Sold</b>	<b>79,342.57</b>	<b>55,000.00</b>	<b>24,342.57</b>
Rec Center Cost of goods sold	6,026.46		
Cost of Goods Sold - Other	0.00	5,000.00	-5,000.00
<b>Total Cost of Goods Sold</b>	<b>85,369.03</b>	<b>60,000.00</b>	<b>25,369.03</b>
<b>Total COGS</b>	<b>85,369.03</b>	<b>60,000.00</b>	<b>25,369.03</b>
<b>Gross Profit</b>	<b>3,011,089.92</b>	<b>2,947,489.00</b>	<b>63,600.92</b>
<b>Expense</b>			
Automobile Expense	1,166.67	600.00	566.67
Battle on the Mesa	1,107.78		
Community Park Golf Classic	2,502.02		
Engineering	2,625.25	30,000.00	-27,374.75
General and Administrative			
Accounting	552.50	3,600.00	-3,047.50
Advantage Club Promotion	0.00	20,000.00	-20,000.00
Advertising and Promotion	16,776.76	34,000.00	-17,223.24
Bank Service Charges	10.00		
Bankcard Fees	11,545.98	7,950.00	3,595.98
Closing Costs	0.00	0.00	0.00
Computer and Internet Expenses	13,359.42	32,000.00	-18,640.58
Contingency	0.00	208,000.00	-208,000.00
District Oversight Management	91,678.98	109,250.00	-17,571.02
Employee Background Verif	685.82	650.00	35.82
Grand Opening	4,515.63		
Grant Preparation	1,275.00		
Insurance Expense			
Property & Liability	39,950.00	52,000.00	-12,050.00
Workers Comp	7,431.00	18,600.00	-11,169.00
<b>Total Insurance Expense</b>	<b>47,381.00</b>	<b>70,600.00</b>	<b>-23,219.00</b>
Licenses	90.00	10.00	80.00
NSF	110.00		
Office Equipment	2,997.54	5,250.00	-2,252.46
Office Supplies	3,261.32	6,600.00	-3,338.68
Payroll Services	4,560.38	7,200.00	-2,639.62
Postage & Freight	4,550.90	2,500.00	2,050.90
Printing	3,650.44	600.00	3,050.44
Professional Fees			
Audit-Statutory	11,220.00	20,000.00	-8,780.00
Legal	192.00	35,000.00	-34,808.00
<b>Total Professional Fees</b>	<b>11,412.00</b>	<b>55,000.00</b>	<b>-43,588.00</b>
Rent Expense	2.00		
Security System	879.72	550.00	329.72
Telephone Expense	11,874.04	12,200.00	-325.96

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
**January through November 2017**

	Jan - Nov 17	Budget	\$ Over Budget
Training/Dues/Subscriptions	5,160.17	8,750.00	-3,589.83
<b>Total General and Administrative</b>	<b>236,329.60</b>	<b>584,710.00</b>	<b>-348,380.40</b>
Misc. Expense			
Sales Tax- Missapplied	3.93		
Misc. Expense - Other	2,873.96	1,500.00	1,373.96
<b>Total Misc. Expense</b>	<b>2,877.89</b>	<b>1,500.00</b>	<b>1,377.89</b>
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	39,295.41	41,000.00	-1,704.59
<b>Total Non-Operating Expense</b>	<b>39,295.41</b>	<b>91,000.00</b>	<b>-51,704.59</b>
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	34,540.23	38,000.00	-3,459.77
Equipment Lease	0.00	33,000.00	-33,000.00
Equipment Repairs	1,237.49	15,000.00	-13,762.51
Flowers	549.17	1,250.00	-700.83
Gas/Oil	13,359.20	16,500.00	-3,140.80
Golf Cart Lease Expense	0.00	50,018.00	-50,018.00
Irrigation Repairs	17,911.08	120,000.00	-102,088.92
Maintenance Supplies/Equipment	15,430.57	32,500.00	-17,069.43
Maintenance Uniforms	523.77	800.00	-276.23
Sand/Soil/Seed	5,199.84	32,500.00	-27,300.16
Soil Testing	0.00	1,000.00	-1,000.00
Course Maintenance Expense - Other	1,873.00		
<b>Total Course Maintenance Expense</b>	<b>90,624.35</b>	<b>340,568.00</b>	<b>-249,943.65</b>
Landscape Maintenance	56,025.27	32,000.00	24,025.27
Parks Operating Expenses			
Arena	0.00	500.00	-500.00
Ball Field	1,933.29	500.00	1,433.29
Cleaning Facilities	1,325.01	4,500.00	-3,174.99
Cleaning Supplies	445.50	500.00	-54.50
Community Park Maintenance	20.37	18,500.00	-18,479.63
Contractor Ball Fields	61.34	1,000.00	-938.66
Cottonwood/Callahan	0.00	500.00	-500.00
Parks Operating Expenses - Other	95.86		
<b>Total Parks Operating Expenses</b>	<b>3,881.37</b>	<b>26,000.00</b>	<b>-22,118.63</b>
Pro-Shop Expenses			
Credit to Golf Customer	9,768.81		
Janitorial/Building Maintenance	2,035.12	1,000.00	1,035.12
Membership Renewal	45.00		
Miscellaneous	384.88		
Supplies	2,395.62	1,500.00	895.62
Tournament Expense	991.20		
Pro-Shop Expenses - Other	3,500.00		
<b>Total Pro-Shop Expenses</b>	<b>19,120.63</b>	<b>2,500.00</b>	<b>16,620.63</b>
Program Expenditures			
Baseball-Softball	3,480.67	1,000.00	2,480.67
Basketball	2,964.91	2,000.00	964.91
Craft Fair	3,311.22	1,850.00	1,461.22
Movies under the Stars	2,068.20	1,800.00	268.20
New Program Expense			
Cooking Class	238.00		
Tiger to Dragon	308.40		
New Program Expense - Other	180.18	4,000.00	-3,819.82
<b>Total New Program Expense</b>	<b>726.58</b>	<b>4,000.00</b>	<b>-3,273.42</b>
Program Events	266.00		
Soccer	6,184.30	3,500.00	2,684.30
Tee Ball	299.50	350.00	-50.50
Volley ball	-117.75	300.00	-417.75
Winterfest	1,246.96		
Wrestling	8,300.71	5,500.00	2,800.71
Program Expenditures - Other	972.91		
<b>Total Program Expenditures</b>	<b>29,704.21</b>	<b>20,300.00</b>	<b>9,404.21</b>
Rec Center Operating Expenses			
Janitorial	41,606.19	48,000.00	-6,393.81
Pool Expense	4,762.00	20,000.00	-15,238.00
Program Expenditures-Rec	2,924.29	1,500.00	1,424.29
Repairs & Maintenance General	9,884.36	5,000.00	4,884.36
Supplies	9,142.38	9,000.00	142.38
Vehicle Repair & Parts	80.42		
<b>Total Rec Center Operating Expenses</b>	<b>68,399.64</b>	<b>83,500.00</b>	<b>-15,100.36</b>
Television-Music	2,038.92	2,350.00	-311.08
Utilities			
Holy Cross	35,037.95	32,200.00	2,837.95

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
**January through November 2017**

	Jan - Nov 17	Budget	\$ Over Budget
Sewer	7,489.80	8,200.00	-710.20
Trash	2,552.26	3,100.00	-547.74
Utilities Misc	14,580.44	13,400.00	1,180.44
Water	42,660.62	38,500.00	4,160.62
Xcel	52,709.43	49,800.00	2,909.43
<b>Total Utilities</b>	<b>155,030.50</b>	<b>145,200.00</b>	<b>9,830.50</b>
<b>Total Operating Expense</b>	<b>424,824.89</b>	<b>652,418.00</b>	<b>-227,593.11</b>
<b>Payroll Expenses</b>			
Employee Insurance			
Dental-Life Insurance	4,489.13	7,000.00	-2,510.87
Medical Insurance	80,612.90	120,000.00	-39,387.10
<b>Total Employee Insurance</b>	<b>85,102.03</b>	<b>127,000.00</b>	<b>-41,897.97</b>
<b>Payroll Taxes</b>			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	543.72	3,000.00	-2,456.28
<b>Total CO Unemployment Tax</b>	<b>543.72</b>	<b>3,000.00</b>	<b>-2,456.28</b>
Federal Taxes (941/944)			
Penalties & Interest	2,292.45		
Federal Taxes (941/944) - Other	5,280.78		
<b>Total Federal Taxes (941/944)</b>	<b>7,573.23</b>		
Federal Unemployment (940)			
Federal Unemployment Expense	1,724.60	2,000.00	-275.40
<b>Total Federal Unemployment (940)</b>	<b>1,724.60</b>	<b>2,000.00</b>	<b>-275.40</b>
Medicare Expense	9,345.81	8,868.00	477.81
Social Security Expense	39,961.32	37,758.00	2,203.32
<b>Total Company Paid Taxes</b>	<b>59,148.68</b>	<b>51,626.00</b>	<b>7,522.68</b>
<b>Total Payroll Taxes</b>	<b>59,148.68</b>	<b>51,626.00</b>	<b>7,522.68</b>
<b>Retirement Account</b>			
457B Employer Cont	7,616.93		
457B Retirement-Employee	0.00	9,100.00	-9,100.00
Company Contributions	0.00	7,500.00	-7,500.00
<b>Total Retirement Account</b>	<b>7,616.93</b>	<b>16,600.00</b>	<b>-8,983.07</b>
<b>Wages</b>			
Bonus Compensation	6,300.00		
Golf Course Maint-Choate Group	3,267.16	18,000.00	-14,732.84
Hourly Wages			
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	415,546.65		
<b>Total Hourly Wages</b>	<b>415,811.70</b>	<b>83,000.00</b>	<b>332,811.70</b>
Independent Contractors	5,040.08	1,200.00	3,840.08
P&R Janitor (Ind. Contractor)	6,210.00		
PLT EXPENSE	18,560.29		
Rec Center Employees	6,982.45	7,000.00	-17.55
Salary Wages	185,054.99		
<b>Wages - Other</b>	<b>-19,700.95</b>	<b>549,316.00</b>	<b>-569,016.95</b>
<b>Total Wages</b>	<b>627,525.72</b>	<b>658,516.00</b>	<b>-30,990.28</b>
<b>Payroll Expenses - Other</b>	<b>60.00</b>		
<b>Total Payroll Expenses</b>	<b>779,453.36</b>	<b>853,742.00</b>	<b>-74,288.64</b>
<b>Prepaid Expense</b>	<b>3,647.00</b>		
<b>Repairs and Maintenance</b>			
Building Repair & Maintenance	25,392.58	7,000.00	18,392.58
Equipment Repairs & Maintenance	11,092.23	2,000.00	9,092.23
Repairs and Maintenance - Other	810.85		
<b>Total Repairs and Maintenance</b>	<b>37,295.66</b>	<b>9,000.00</b>	<b>28,295.66</b>
<b>Total Expense</b>	<b>1,531,125.53</b>	<b>2,222,970.00</b>	<b>-691,844.47</b>
<b>Net Ordinary Income</b>	<b>1,479,964.39</b>	<b>724,519.00</b>	<b>755,445.39</b>
<b>Other Income/Expense</b>			
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
<b>Total Other Income</b>	<b>1,373,164.09</b>	<b>1,514,825.00</b>	<b>-141,660.91</b>

**Parachute Battlement Mesa Park & Rec District**  
**ALL FUNDS: Statement of Activities Budget to Actual**  
**January through November 2017**

	Jan - Nov 17	Budget	\$ Over Budget
<b>Other Expense</b>			
<b>Capital Outlay</b>			
Capital Reserve Account	0.00	397,128.00	-397,128.00
<b>Community Park</b>			
CP Land Improvements	321,312.80		
CP Playground-Furnishings	120,610.13		
Community Park - Other	0.00	100,000.00	-100,000.00
<b>Total Community Park</b>	441,922.93	100,000.00	341,922.93
<b>Golf Course</b>			
Building	31,250.00		
<b>Golf Equipment</b>			
Golf Maint Equip	112,843.60		
Golf Equipment - Other	1,313.99		
<b>Total Golf Equipment</b>	114,157.59		
Irrigation Pond	22,213.18		
Irrigation System	238,308.20	75,000.00	163,308.20
Level Tee Boxes	27,477.82	22,500.00	4,977.82
Parking Lot	106,311.20		
Golf Course - Other	6,480.78		
<b>Total Golf Course</b>	546,198.77	97,500.00	448,698.77
<b>Rec Center Capital Improvements</b>			
Pool Projects	38,560.17		
Rec Building Improvements	82,568.34	50,116.00	32,452.34
Rec Equipment	44,771.72		
Rec Center Capital Improvements - Other	0.00	75,000.00	-75,000.00
<b>Total Rec Center Capital Improvements</b>	165,900.23	125,116.00	40,784.23
<b>Signs</b>	27,136.50		
<b>Total Capital Outlay</b>	1,181,158.43	719,744.00	461,414.43
<b>Transfers Out</b>	1,368,208.96	1,514,825.00	-146,616.04
<b>Total Other Expense</b>	2,549,367.39	2,234,569.00	314,798.39
<b>Net Other Income</b>	-1,176,203.30	-719,744.00	-456,459.30
<b>Net Income</b>	<b>303,761.09</b>	<b>4,775.00</b>	<b>298,986.09</b>