

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

Accrual Basis

January through May 2017

	Jan - May 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Misc. Income	3,825.04		
<b>Non-Operating Income</b>			
Conservation Trust Fund	4,545.37	16,500.00	-11,954.63
<b>Contributions</b>			
Community Park Classic	0.00	5,000.00	-5,000.00
Contributions - Other	77,492.09		
<b>Total Contributions</b>	77,492.09	5,000.00	72,492.09
Gas Royalties	1,226.78	1,500.00	-273.22
Grants	96,770.00	96,750.00	20.00
Interest Income	7,912.94	9,000.00	-1,087.06
<b>Property Tax Revenue</b>			
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	1,646,020.29	1,969,173.00	-323,152.71
<b>Total Property Tax Revenue</b>	1,645,946.48	1,970,173.00	-324,226.52
<b>Rent Cafe</b>			
Rental Income	3,450.00	12,000.00	-8,550.00
Utility Reimbursement	1,036.55	7,500.00	-6,463.45
Rent Cafe - Other	1,000.00		
<b>Total Rent Cafe</b>	5,486.55	19,500.00	-14,013.45
Specific Ownership Tax	59,323.25	55,137.00	4,186.25
<b>Total Non-Operating Income</b>	1,898,703.46	2,173,560.00	-274,856.54
<b>Operating Income</b>			
<b>Course Income</b>			
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
Payment on Account	0.00	25,000.00	-25,000.00
Course Income - Other	-605.00		
<b>Total Course Income</b>	170,814.00	424,400.00	-253,586.00
<b>Golf Pro Shop Sales</b>			
Balls-Gloves	3,512.81	15,500.00	-11,987.19
Hard Goods	6,925.18	21,500.00	-14,574.82
Headwear	2,657.30	14,000.00	-11,342.70
Soft Goods	5,405.80	19,000.00	-13,594.20
<b>Total Golf Pro Shop Sales</b>	18,501.09	70,000.00	-51,498.91
<b>Program Income</b>			
Baseball	2,575.00	1,000.00	1,575.00
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	1,550.00	1,800.00	-250.00
<b>New P&amp;R Programs</b>			
Cooking Class	756.00		
Martial Arts	916.00		
Tiger to Dragon	673.00		
New P&R Programs - Other	537.00	10,000.00	-9,463.00
<b>Total New P&amp;R Programs</b>	2,882.00	10,000.00	-7,118.00
Soccer	2,312.50	6,350.00	-4,037.50
Soccer-Under 8	55.00		
Softball-Youth	250.00	750.00	-500.00
Tee Ball	1,130.00	800.00	330.00
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		
<b>Total Program Income</b>	19,192.20	43,750.00	-24,557.80
<b>Rec Sales</b>			
Activation Fees	38,618.00	68,238.00	-29,620.00
Canvas Creations	950.00	3,500.00	-2,550.00
Daily Admissions	13,597.99	25,000.00	-11,402.01
Equipment Rental	1,037.00	1,400.00	-363.00
<b>Fitness Classes</b>			
Tai Chi	64.00		
Fitness Classes - Other	7,954.44	9,650.00	-1,695.56
<b>Total Fitness Classes</b>	8,018.44	9,650.00	-1,631.56
Game Room	351.95	450.00	-98.05
Membership Card	28.00	175.00	-147.00

	Jan - May 17	Budget	\$ Over Budget
Memberships	5,029.44	33,000.00	-27,970.56
Misc. Program Income	1,220.52	5,000.00	-3,779.48
Room Rentals	6,573.37	10,200.00	-3,626.63
Sale of Goods			
Vending	454.06	3,500.00	-3,045.94
Vending Taxable	2,958.26		
Sale of Goods - Other	630.75	2,800.00	-2,169.25
<b>Total Sale of Goods</b>	<b>4,043.07</b>	<b>6,300.00</b>	<b>-2,256.93</b>
Silver Sneakers	1,852.50	2,750.00	-897.50
Swim Lessons	2,966.00	5,000.00	-2,034.00
<b>Total Rec Sales</b>	<b>84,286.28</b>	<b>170,663.00</b>	<b>-86,376.72</b>
<b>Total Operating Income</b>	<b>292,793.57</b>	<b>708,813.00</b>	<b>-416,019.43</b>
PBM Trail Income	1,500.00		
Registration	364.00		
Tax Deductible Contributions	906.16		
<b>Total Income</b>	<b>2,198,092.23</b>	<b>2,882,373.00</b>	<b>-684,280.77</b>
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
<b>Total Cost of Goods Sold</b>	<b>1,744.41</b>	<b>5,000.00</b>	<b>-3,255.59</b>
<b>Total COGS</b>	<b>1,744.41</b>	<b>5,000.00</b>	<b>-3,255.59</b>
<b>Gross Profit</b>	<b>2,196,347.82</b>	<b>2,877,373.00</b>	<b>-681,025.18</b>
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	6,739.47	34,000.00	-27,260.53
Bank Service Charges	15.26		
Bankcard Fees	2,702.92	7,950.00	-5,247.08
Closing Costs	0.00	0.00	0.00
Computer and Internet Expenses	6,628.63	32,000.00	-25,371.37
Contingency	0.00	208,000.00	-208,000.00
District Oversight Management	36,416.58	109,250.00	-72,833.42
Dues	75.00		
Employee Background Verif	210.30	650.00	-439.70
Grand Opening	2,645.63		
Grant Preparation	1,275.00		
Insurance Expense			
Property & Liability	10,774.00	52,000.00	-41,226.00
Workers Comp	3,503.00	18,600.00	-15,097.00
<b>Total Insurance Expense</b>	<b>14,277.00</b>	<b>70,600.00</b>	<b>-56,323.00</b>
Licenses	10.00	10.00	0.00
NSF	110.00		
Office Equipment	178.75	5,250.00	-5,071.25
Office Supplies	1,326.34	6,600.00	-5,273.66
Payroll Services	1,380.00	7,200.00	-5,820.00
Postage & Freight	568.65	2,500.00	-1,931.35
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
<b>Total Professional Fees</b>	<b>0.00</b>	<b>55,000.00</b>	<b>-55,000.00</b>
Rent Expense	2.00		
Security System	289.86	550.00	-260.14
Telephone Expense	5,226.67	12,200.00	-6,973.33
Training/Dues/Subscriptions	1,628.72	8,750.00	-7,121.28
<b>Total General and Administrative</b>	<b>81,853.28</b>	<b>584,710.00</b>	<b>-502,856.72</b>
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	35,327.98	41,000.00	-5,672.02
<b>Total Non-Operating Expense</b>	<b>35,327.98</b>	<b>91,000.00</b>	<b>-55,672.02</b>
Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	-78.06		
Chemicals & Fertilizer	3,176.00	38,000.00	-34,824.00
Equipment Lease	0.00	33,000.00	-33,000.00
Equipment Repairs	1,098.31	15,000.00	-13,901.69
Fertilizer	581.18		

	Jan - May 17	Budget	\$ Over Budget
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	4,336.33	120,000.00	-115,663.67
Maintenance Supplies/Equipment	7,280.71	32,500.00	-25,219.29
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		
<b>Total Course Maintenance Expense</b>	<b>24,314.30</b>	<b>340,568.00</b>	<b>-316,253.70</b>
Landscape Maintenance	6,705.45	32,000.00	-25,294.55
<b>Parks Operating Expenses</b>			
Arena	0.00	500.00	-500.00
Ball Field	785.57	500.00	285.57
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
<b>Total Parks Operating Expenses</b>	<b>1,587.22</b>	<b>26,000.00</b>	<b>-24,412.78</b>
<b>Pro-Shop Expenses</b>			
Janitorial/Building Maintenance	458.49	1,000.00	-541.51
Supplies	420.39	1,500.00	-1,079.61
Pro-Shop Expenses - Other	3,500.00		
<b>Total Pro-Shop Expenses</b>	<b>4,378.88</b>	<b>2,500.00</b>	<b>1,878.88</b>
<b>Program Expenditures</b>			
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	1,145.00	1,800.00	-655.00
<b>New Program Expense</b>			
Cooking Class	238.00		
Tiger to Dragon	308.40		
New Program Expense - Other	0.00	4,000.00	-4,000.00
<b>Total New Program Expense</b>	<b>546.40</b>	<b>4,000.00</b>	<b>-3,453.60</b>
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	4,454.11	5,500.00	-1,045.89
Program Expenditures - Other	638.98		
<b>Total Program Expenditures</b>	<b>11,927.82</b>	<b>20,300.00</b>	<b>-8,372.18</b>
<b>Rec Center Operating Expenses</b>			
Janitorial	18,900.00	48,000.00	-29,100.00
Pool Expense	1,626.04	20,000.00	-18,373.96
Program Expenditures-Rec	570.16	1,500.00	-929.84
Repairs & Maintenance General	7,760.61	5,000.00	2,760.61
Supplies	3,353.73	9,000.00	-5,646.27
<b>Total Rec Center Operating Expenses</b>	<b>32,210.54</b>	<b>83,500.00</b>	<b>-51,289.46</b>
<b>Television-Music</b>	<b>1,095.13</b>	<b>2,350.00</b>	<b>-1,254.87</b>
<b>Utilities</b>			
Holy Cross	7,858.27	32,200.00	-24,341.73
Sewer	2,995.92	8,200.00	-5,204.08
Trash	1,245.26	3,100.00	-1,854.74
Utilities Misc	8,515.97	13,400.00	-4,884.03
Water	1,698.88	38,500.00	-36,801.12
Xcel	19,910.07	49,800.00	-29,889.93
<b>Total Utilities</b>	<b>42,224.37</b>	<b>145,200.00</b>	<b>-102,975.63</b>
<b>Total Operating Expense</b>	<b>124,443.71</b>	<b>652,418.00</b>	<b>-527,974.29</b>
<b>Park &amp; Rec- Maintenance</b>	<b>276.60</b>		
<b>Payroll Expenses</b>			
Company Contributions			
457B Retirement	3,511.50	9,100.00	-5,588.50
Company Contributions - Other	0.00	7,500.00	-7,500.00
<b>Total Company Contributions</b>	<b>3,511.50</b>	<b>16,600.00</b>	<b>-13,088.50</b>
<b>Employee Insurance</b>			
Dental Insurance	2,055.01	7,000.00	-4,944.99
Medical Insurance	36,954.50	120,000.00	-83,045.50
<b>Total Employee Insurance</b>	<b>39,009.51</b>	<b>127,000.00</b>	<b>-87,990.49</b>
<b>Payroll Taxes</b>			
Company Paid Taxes			
CO Unemployment Tax			

	Jan - May 17	Budget	\$ Over Budget
CO Unemployment Expense	65.81	3,000.00	-2,934.19
<b>Total CO Unemployment Tax</b>	<b>65.81</b>	<b>3,000.00</b>	<b>-2,934.19</b>
Federal Taxes (941/944)			
Penalties & Interest	1,966.96		
Federal Taxes (941/944) - Other	2,343.13		
<b>Total Federal Taxes (941/944)</b>	<b>4,310.09</b>		
Federal Unemployment (940)			
Federal Unemployment Expense	967.24	2,000.00	-1,032.76
<b>Total Federal Unemployment (940)</b>	<b>967.24</b>	<b>2,000.00</b>	<b>-1,032.76</b>
Medicare Expense	4,001.83	8,868.00	-4,866.17
Social Security Expense	17,111.17	37,758.00	-20,646.83
<b>Total Company Paid Taxes</b>	<b>26,456.14</b>	<b>51,626.00</b>	<b>-25,169.86</b>
<b>Total Payroll Taxes</b>	<b>26,456.14</b>	<b>51,626.00</b>	<b>-25,169.86</b>
Wages			
Bonus Compensation	3,100.00		
Hourly Wages			
Golf Course Maint	190.00	18,000.00	-17,810.00
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
<b>Total Hourly Wages</b>	<b>455.05</b>	<b>101,000.00</b>	<b>-100,544.95</b>
P & R Ind. Contractors	2,100.20	1,200.00	900.20
P&R Janitor (Ind. Contractor)	1,647.00		
Rec Center Ind. Contractors	3,330.78	7,000.00	-3,669.22
Wages - Other	256,129.00	549,316.00	-293,187.00
<b>Total Wages</b>	<b>266,762.03</b>	<b>658,516.00</b>	<b>-391,753.97</b>
<b>Total Payroll Expenses</b>	<b>335,739.18</b>	<b>853,742.00</b>	<b>-518,002.82</b>
PBM Trail Expenses	1,500.00		
Pro Shop Cost of Goods sold			
Balls/Gloves	8,445.69		
Hard Goods	15,509.64		
Headwear	2,206.60		
Soft Goods	32,447.39		
Pro Shop Cost of Goods sold - Other	0.00	55,000.00	-55,000.00
<b>Total Pro Shop Cost of Goods sold</b>	<b>58,609.32</b>	<b>55,000.00</b>	<b>3,609.32</b>
Repairs and Maintenance			
Building Repair & Maintenance	9,730.70	7,000.00	2,730.70
Equipment Repairs & Maintenance	1,615.52	2,000.00	-384.48
<b>Total Repairs and Maintenance</b>	<b>11,346.22</b>	<b>9,000.00</b>	<b>2,346.22</b>
<b>Total Expense</b>	<b>649,164.02</b>	<b>2,277,970.00</b>	<b>-1,628,805.98</b>
<b>Net Ordinary Income</b>	<b>1,547,183.80</b>	<b>599,403.00</b>	<b>947,780.80</b>
Other Income/Expense			
Other Income			
Transfer In	0.00	1,514,825.00	-1,514,825.00
<b>Total Other Income</b>	<b>0.00</b>	<b>1,514,825.00</b>	<b>-1,514,825.00</b>
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
Irrigation System			
Engineering Design	-3,000.00		
Irrigation System - Other	-176,969.95		
<b>Total Irrigation System</b>	<b>-179,969.95</b>		
Level Tee Boxes	239.40	22,500.00	-22,260.60
Rec Center Capital Improvements	0.00	75,000.00	-75,000.00
Capital Projects/Equipment - Other	6,480.78		
<b>Total Capital Projects/Equipment</b>	<b>-173,249.77</b>	<b>594,628.00</b>	<b>-767,877.77</b>
Transfers Out	0.00	1,514,825.00	-1,514,825.00
<b>Total Other Expense</b>	<b>-173,249.77</b>	<b>2,109,453.00</b>	<b>-2,282,702.77</b>
<b>Net Other Income</b>	<b>173,249.77</b>	<b>-594,628.00</b>	<b>767,877.77</b>
<b>Net Income</b>	<b>1,720,433.57</b>	<b>4,775.00</b>	<b>1,715,658.57</b>