

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

Accrual Basis

January through February 2017

	Jan - Feb 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Non-Operating Income			
Conservation Trust Fund Contributions	0.00	16,500.00	-16,500.00
Community Park Classic Contributions - Other	0.00 30,000.00	5,000.00	-5,000.00
Total Contributions	30,000.00	5,000.00	25,000.00
Gas Royalties	482.35	1,500.00	-1,017.65
Grants	96,770.00	96,750.00	20.00
Interest Income	2,921.68	9,000.00	-6,078.32
Property Tax Revenue			
Property Tax Abatement	0.00	1,000.00	-1,000.00
Property Tax Revenue - Other	3,171.79	1,969,173.00	-1,966,001.21
Total Property Tax Revenue	3,171.79	1,970,173.00	-1,967,001.21
Rent Cafe			
Rental Income	0.00	12,000.00	-12,000.00
Utility Reimbursement	1,036.55	7,500.00	-6,463.45
Rent Cafe - Other	1,000.00		
Total Rent Cafe	2,036.55	19,500.00	-17,463.45
Specific Ownership Tax	13,846.08	55,137.00	-41,290.92
Total Non-Operating Income	149,228.45	2,173,560.00	-2,024,331.55
Operating Income			
Course Income			
Advantage Club-Memberships	71,282.00		
Cart Fees	2,064.00	84,000.00	-81,936.00
Driving Range	480.00	12,000.00	-11,520.00
Gift Certificates	0.00	1,000.00	-1,000.00
Green Fees	6,492.00	175,000.00	-168,508.00
Memberships	0.00	127,400.00	-127,400.00
Payment on Account	0.00	25,000.00	-25,000.00
Total Course Income	80,318.00	424,400.00	-344,082.00
Golf Pro Shop Sales			
Balls-Gloves	335.30	15,500.00	-15,164.70
Hard Goods	28.94	21,500.00	-21,471.06
Headware	180.49	14,000.00	-13,819.51
Soft Goods	-381.00	19,000.00	-19,381.00
Total Golf Pro Shop Sales	163.73	70,000.00	-69,836.27
Program Income			
Baseball	0.00	1,000.00	-1,000.00
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	0.00	1,800.00	-1,800.00
New P&R Programs			
Cooking Class	276.00		
Martial Arts	226.00		
Tiger to Dragon	145.00		
New P&R Programs - Other	537.00	10,000.00	-9,463.00
Total New P&R Programs	1,184.00	10,000.00	-8,816.00
Soccer	2,145.00	6,350.00	-4,205.00
Softball-Youth	0.00	750.00	-750.00
Tee Ball	0.00	800.00	-800.00
Volleyball-Adult	-350.00	1,200.00	-1,550.00
Wrestling-Youth	2,607.50	8,500.00	-5,892.50
Wrestling Tee Shirts	0.00	1,000.00	-1,000.00
Total Program Income	6,219.00	43,750.00	-37,531.00
Rec Sales			
Activation Fees	23,755.00	68,238.00	-44,483.00
Canvas Creations	425.00	3,500.00	-3,075.00
Daily Admissions	5,368.99	25,000.00	-19,631.01
Equipment Rental	772.50	1,400.00	-627.50
Fitness Classes			
Tai Chi	25.00		
Fitness Classes - Other	3,157.17	9,650.00	-6,492.83
Total Fitness Classes	3,182.17	9,650.00	-6,467.83
Game Room	111.87	450.00	-338.13
Membership Card	10.00	175.00	-165.00
Memberships	2,022.91	33,000.00	-30,977.09
Misc. Program Income	86.28	5,000.00	-4,913.72
Room Rentals	1,708.75	10,200.00	-8,491.25
Sale of Goods			
Vending	250.32	3,500.00	-3,249.68
Vending Taxable	932.19		
Sale of Goods - Other	89.47	2,800.00	-2,710.53
Total Sale of Goods	1,271.98	6,300.00	-5,028.02
Silver Sneakers	800.00	2,750.00	-1,950.00
Swim Lessons	1,121.00	5,000.00	-3,879.00
Total Rec Sales	40,636.45	170,663.00	-130,026.55
Total Operating Income	127,337.18	708,813.00	-581,475.82
PBM Trail Income	1,500.00		
Tax Deductible Contributions	906.16		
Total Income	278,971.79	2,882,373.00	-2,603,401.21
Cost of Goods Sold			
Cost of Goods Sold			
Rec Center Cost of goods sold	1,006.69		

	Jan - Feb 17	Budget	\$ Over Budget
Cost of Goods Sold - Other	0.00	5,000.00	-5,000.00
Total Cost of Goods Sold	1,006.69	5,000.00	-3,993.31
Total COGS	1,006.69	5,000.00	-3,993.31
Gross Profit	277,965.10	2,877,373.00	-2,599,407.90
Expense			
Automobile Expense	0.00	600.00	-600.00
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	3,812.47	34,000.00	-30,187.53
Bank Service Charges	10.00		
Bankcard Fees	834.60	7,950.00	-7,115.40
Closing Costs	0.00	0.00	0.00
Computer and Internet Expenses	1,986.62	32,000.00	-30,013.38
Contingency	0.00	208,000.00	-208,000.00
District Oversight Management	9,104.16	109,250.00	-100,145.84
Employee Background Verif	210.30	650.00	-439.70
Grant Preparation	725.00		
Insurance Expense			
Property & Liability	10,674.00	52,000.00	-41,326.00
Workers Comp	557.00	18,600.00	-18,043.00
Total Insurance Expense	11,231.00	70,600.00	-59,369.00
Licenses	0.00	10.00	-10.00
NSF	110.00		
Office Equipment	178.75	5,250.00	-5,071.25
Office Supplies	753.64	6,600.00	-5,846.36
Payroll Services	275.00	7,200.00	-6,925.00
Postage & Freight	154.25	2,500.00	-2,345.75
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
Total Professional Fees	0.00	55,000.00	-55,000.00
Security System	144.93	550.00	-405.07
Telephone Expense	2,368.67	12,200.00	-9,831.33
Training/Dues/Subscriptions	1,250.00	8,750.00	-7,500.00
Total General and Administrative	33,295.89	584,710.00	-551,414.11
Misc. Expense	0.00	1,500.00	-1,500.00
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	63.44	41,000.00	-40,936.56
Total Non-Operating Expense	63.44	91,000.00	-90,936.56
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	0.00	38,000.00	-38,000.00
Equipment Lease	0.00	33,000.00	-33,000.00
Equipment Repairs	215.78	15,000.00	-14,784.22
Flowers	0.00	1,250.00	-1,250.00
Gas/Oil	0.00	16,500.00	-16,500.00
Golf Cart Lease Expense	0.00	50,018.00	-50,018.00
Irrigation Repairs	0.00	120,000.00	-120,000.00
Maintenance Supplies/Equipment	3,918.04	32,500.00	-28,581.96
Maintenance Uniforms	0.00	800.00	-800.00
Sand/Soil/Seed	0.00	32,500.00	-32,500.00
Soil Testing	0.00	1,000.00	-1,000.00
Total Course Maintenance Expense	4,133.82	340,568.00	-336,434.18
Landscape Maintenance	590.40	32,000.00	-31,409.60
Parks Operating Expenses			
Arena	0.00	500.00	-500.00
Ball Field Equipment	0.00	500.00	-500.00
Ball Field Facilities	163.22	4,500.00	-4,336.78
Cleaning Supplies	0.00	500.00	-500.00
Community Park Maintenance	0.00	18,500.00	-18,500.00
Contractor Ball Fields	0.00	1,000.00	-1,000.00
Cottonwood/Callahan	0.00	500.00	-500.00
Total Parks Operating Expenses	163.22	26,000.00	-25,836.78
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	1,000.00	-1,000.00
Supplies	0.00	1,500.00	-1,500.00
Pro-Shop Expenses - Other	3,500.00		
Total Pro-Shop Expenses	3,500.00	2,500.00	1,000.00
Program Expenditures			
Baseball	0.00	1,000.00	-1,000.00
Basketball	1,177.10	2,000.00	-822.90
Craft Fair	0.00	1,850.00	-1,850.00
Movies under the Stars	0.00	1,800.00	-1,800.00
New Program Expense	0.00	4,000.00	-4,000.00
Soccer	588.00	3,500.00	-2,912.00
Tee Ball	0.00	350.00	-350.00
Volley ball	0.00	300.00	-300.00
Wrestling	0.00	5,500.00	-5,500.00
Program Expenditures - Other	555.79		
Total Program Expenditures	2,320.89	20,300.00	-17,979.11
Rec Center Operating Expenses			
Janitorial	7,560.00	48,000.00	-40,440.00
Pool Expense	343.45	20,000.00	-19,656.55
Program Expenditures-Rec	180.20	1,500.00	-1,319.80
Repairs & Maintenance General	70.61	5,000.00	-4,929.39
Supplies	1,233.47	9,000.00	-7,766.53

	Jan - Feb 17	Budget	\$ Over Budget
Total Rec Center Operating Expenses	9,387.73	83,500.00	-74,112.27
Television-Music	293.94	2,350.00	-2,056.06
Utilities			
Holy Cross	1,766.99	32,200.00	-30,433.01
Sewer	748.98	8,200.00	-7,451.02
Trash	425.80	3,100.00	-2,674.20
Utilities Misc	0.00	13,400.00	-13,400.00
Water	263.14	38,500.00	-38,236.86
Xcel	8,150.98	49,800.00	-41,649.02
Total Utilities	11,355.89	145,200.00	-133,844.11
Total Operating Expense	31,745.89	652,418.00	-620,672.11
Payroll Expenses			
Company Contributions			
457B Retirement	1,294.67	9,100.00	-7,805.33
Company Contributions - Other	0.00	7,500.00	-7,500.00
Total Company Contributions	1,294.67	16,600.00	-15,305.33
Employee Insurance			
Dental Insurance	802.27	7,000.00	-6,197.73
Medical Insurance	6,217.42	120,000.00	-113,782.58
Total Employee Insurance	7,019.69	127,000.00	-119,980.31
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	27.81	3,000.00	-2,972.19
Total CO Unemployment Tax	27.81	3,000.00	-2,972.19
Federal Taxes (941/944)			
Penalties & Interest	1,966.96		
Federal Taxes (941/944) - Other	3,042.38		
Total Federal Taxes (941/944)	5,009.34		
Federal Unemployment (940)			
Federal Unemployment Expense	509.83	2,000.00	-1,490.17
Total Federal Unemployment (940)	509.83	2,000.00	-1,490.17
Medicare Expense	1,344.83	8,868.00	-7,523.17
Social Security Expense	5,750.26	37,758.00	-32,007.74
Total Company Paid Taxes	12,642.07	51,626.00	-38,983.93
Total Payroll Taxes	12,642.07	51,626.00	-38,983.93
Wages			
Bonus Compensation	1,000.00		
Golf Course Maint	0.00	18,000.00	-18,000.00
Minimum Wage Increase	0.00	18,000.00	-18,000.00
Overtime Pay	35.52		
P & R Ind. Contractors	484.00	1,200.00	-716.00
Program Supervisor	0.00	65,000.00	-65,000.00
Rec Center Instructor	1,203.64	7,000.00	-5,796.36
Wages - Other	83,488.30	549,316.00	-465,827.70
Total Wages	86,211.46	658,516.00	-572,304.54
Total Payroll Expenses	107,167.89	853,742.00	-746,574.11
Pro Shop Cost of Goods sold	0.00	55,000.00	-55,000.00
Repairs and Maintenance			
Building Repair & Maintenance	4,224.65	7,000.00	-2,775.35
Equipment Repairs & Maintenance	487.27	2,000.00	-1,512.73
Total Repairs and Maintenance	4,711.92	9,000.00	-4,288.08
Total Expense	176,985.03	2,277,970.00	-2,100,984.97
Net Ordinary Income	100,980.07	599,403.00	-498,422.93
Other Income/Expense			
Other Income			
Transfer In	0.00	1,514,825.00	-1,514,825.00
Total Other Income	0.00	1,514,825.00	-1,514,825.00
Other Expense			
Capital Projects/Equipment			
Capital Reserve Account	0.00	397,128.00	-397,128.00
Community Park	64,723.00	100,000.00	-35,277.00
Irrigation System	39,690.00		
Level Tee Boxes	0.00	22,500.00	-22,500.00
Rec Center Capital Improvements	0.00	75,000.00	-75,000.00
Total Capital Projects/Equipment	104,413.00	594,628.00	-490,215.00
Transfers Out	0.00	1,514,825.00	-1,514,825.00
Total Other Expense	104,413.00	2,109,453.00	-2,005,040.00
Net Other Income	-104,413.00	-594,628.00	490,215.00
Net Income	-3,432.93	4,775.00	-8,207.93