

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

Accrual Basis

January 2017

	Jan 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	0.00	5,000.00	-5,000.00
Total Contributions	0.00	5,000.00	-5,000.00
Gas Royalties	225.77	1,500.00	-1,274.23
Grants	96,770.00	96,750.00	20.00
Interest Income	1,528.35	9,000.00	-7,471.65
Property Tax Revenue			
Property Tax Abatement	0.00	1,000.00	-1,000.00
Property Tax Revenue - Other	0.00	1,969,173.00	-1,969,173.00
Total Property Tax Revenue	0.00	1,970,173.00	-1,970,173.00
Rent Cafe			
Rental Income	0.00	12,000.00	-12,000.00
Utility Reimbursement	589.81	7,500.00	-6,910.19
Rent Cafe - Other	1,000.00		
Total Rent Cafe	1,589.81	19,500.00	-17,910.19
Specific Ownership Tax	0.00	55,137.00	-55,137.00
Total Non-Operating Income	100,113.93	2,173,560.00	-2,073,446.07
Operating Income			
Course Income			
Advantage Club-Memberships	5,175.00		
Cart Fees	0.00	84,000.00	-84,000.00
Driving Range	0.00	12,000.00	-12,000.00
Gift Certificates	0.00	1,000.00	-1,000.00
Green Fees	0.00	175,000.00	-175,000.00
Memberships	0.00	127,400.00	-127,400.00
Payment on Account	180.17	25,000.00	-24,819.83
Total Course Income	5,355.17	424,400.00	-419,044.83
Golf Pro Shop Sales			
Balls-Gloves	0.00	15,500.00	-15,500.00
Hard Goods	0.00	21,500.00	-21,500.00
Headware	0.00	14,000.00	-14,000.00
Soft Goods	0.00	19,000.00	-19,000.00
Total Golf Pro Shop Sales	0.00	70,000.00	-70,000.00
Program Income			
Baseball	0.00	1,000.00	-1,000.00
Basketball	495.00	2,000.00	-1,505.00
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	70.00	10,000.00	-9,930.00
Soccer	605.10	6,350.00	-5,744.90
Softball-Youth	0.00	750.00	-750.00
Tee Ball	0.00	800.00	-800.00
Volleyball-Adult	0.00	1,200.00	-1,200.00
Wrestling-Youth	337.50	8,500.00	-8,162.50
Wrestling Tee Shirts	0.00	1,000.00	-1,000.00
Total Program Income	1,535.10	43,750.00	-42,214.90
Rec Sales			
Activation Fees	12,690.00	68,238.00	-55,548.00
Canvas Creations	300.00	3,500.00	-3,200.00
Daily Admissions	2,004.00	25,000.00	-22,996.00
Equipment Rental	64.00	1,400.00	-1,336.00
Fitness Classes	1,496.00	9,650.00	-8,154.00
Game Room	56.70	450.00	-393.30
Membership Card	2.00	175.00	-173.00
Memberships	1,227.88	33,000.00	-31,772.12
Misc. Program Income	27.19	5,000.00	-4,972.81
Room Rentals	1,003.65	10,200.00	-9,196.35
Sale of Goods			
Vending	60.50	3,500.00	-3,439.50
Vending Taxable	368.67		
Sale of Goods - Other	9.14	2,800.00	-2,790.86
Total Sale of Goods	438.31	6,300.00	-5,861.69
Silver Sneakers	0.00	2,750.00	-2,750.00
Swim Lessons	248.00	5,000.00	-4,752.00
Total Rec Sales	19,557.73	170,663.00	-151,105.27
Total Operating Income	26,448.00	708,813.00	-682,365.00
Tax Deductible Contributions	906.16		
Total Income	127,468.09	2,882,373.00	-2,754,904.91
Cost of Goods Sold			
Cost of Goods Sold			
Rec Center Cost of goods sold	1,006.69		
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	126,461.40	2,877,373.00	-2,750,911.60
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

	Jan 17	Budget	\$ Over Budget
Advertising and Promotion	1,312.57	34,000.00	-32,687.43
Bank Service Charges	10.00		
Bankcard Fees	19.53	7,950.00	-7,930.47
Closing Costs	0.00	0.00	0.00
Computer and Internet Expenses	345.00	32,000.00	-31,655.00
Contingency	0.00	208,000.00	-208,000.00
District Oversight Management	0.00	109,250.00	-109,250.00
Employee Background Verif	47.95	650.00	-602.05
Insurance Expense			
Property & Liability	0.00	52,000.00	-52,000.00
Workers Comp	0.00	18,600.00	-18,600.00
Total Insurance Expense	0.00	70,600.00	-70,600.00
Licenses	0.00	10.00	-10.00
Office Equipment	0.00	5,250.00	-5,250.00
Office Supplies	94.26	6,600.00	-6,505.74
Payroll Services	0.00	7,200.00	-7,200.00
Postage & Freight	0.00	2,500.00	-2,500.00
Printing	0.00	600.00	-600.00
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	0.00	550.00	-550.00
Telephone Expense	1,280.86	12,200.00	-10,919.14
Training/Dues/Subscriptions	545.00	8,750.00	-8,205.00
Total General and Administrative	3,655.17	584,710.00	-581,054.83
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	0.00	41,000.00	-41,000.00
Total Non-Operating Expense	0.00	91,000.00	-91,000.00
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	3,615.35	32,500.00	-28,884.65
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	3,831.13	340,568.00	-336,736.87
Landscape Maintenance	0.00	32,000.00	-32,000.00
Parks Operating Expenses			
Arena	0.00	500.00	-500.00
Ball Field Equipment	0.00	500.00	-500.00
Cleaning Facilities	81.61	4,500.00	-4,418.39
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	81.61	26,000.00	-25,918.39
Pro-Shop Expenses			
Janitorial/Building Maintenance	0.00	1,000.00	-1,000.00
Supplies	0.00	1,500.00	-1,500.00
Total Pro-Shop Expenses	0.00	2,500.00	-2,500.00
Program Expenditures			
Baseball	0.00	1,000.00	-1,000.00
Basketball	0.00	2,000.00	-2,000.00
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	0.00	3,500.00	-3,500.00
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	115.63		
Total Program Expenditures	115.63	20,300.00	-20,184.37
Rec Center Operating Expenses			
Janitorial	3,780.00	48,000.00	-44,220.00
Pool Expense	0.00	20,000.00	-20,000.00
Program Expenditures-Rec	90.00	1,500.00	-1,410.00
Repairs & Maintenance General	0.00	5,000.00	-5,000.00
Supplies	117.37	9,000.00	-8,882.63
Total Rec Center Operating Expenses	3,987.37	83,500.00	-79,512.63
Television-Music	146.97	2,350.00	-2,203.03
Utilities			
Holy Cross	963.79	32,200.00	-31,236.21
Sewer	0.00	8,200.00	-8,200.00
Trash	334.80	3,100.00	-2,765.20
Utilities Misc	0.00	13,400.00	-13,400.00
Water	0.00	38,500.00	-38,500.00
Xcel	4,291.27	49,800.00	-45,508.73
Total Utilities	5,589.86	145,200.00	-139,610.14
Total Operating Expense	13,752.57	652,418.00	-638,665.43
Payroll Expenses			
Company Contributions			

	Jan 17	Budget	\$ Over Budget
457B Retirement	620.95	9,100.00	-8,479.05
Company Contributions - Other	0.00	7,500.00	-7,500.00
Total Company Contributions	620.95	16,600.00	-15,979.05
Employee Insurance			
Dental Insurance	463.97	7,000.00	-6,536.03
Medical Insurance	6,217.42	120,000.00	-113,782.58
Total Employee Insurance	6,681.39	127,000.00	-120,318.61
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	13.36	3,000.00	-2,986.64
Total CO Unemployment Tax	13.36	3,000.00	-2,986.64
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	266.79	2,000.00	-1,733.21
Total Federal Unemployment (940)	266.79	2,000.00	-1,733.21
Medicare Expense	644.77	8,868.00	-8,223.23
Social Security Expense	2,756.97	37,758.00	-35,001.03
Total Company Paid Taxes	8,691.23	51,626.00	-42,934.77
Total Payroll Taxes	8,691.23	51,626.00	-42,934.77
Wages			
Golf Course Maint	0.00	18,000.00	-18,000.00
Minimum Wage Increase	0.00	18,000.00	-18,000.00
Overtime Pay	27.53		
P & R Ind. Contractors	240.00	1,200.00	-960.00
Program Supervisor	0.00	65,000.00	-65,000.00
Rec Center Instructor	388.52	7,000.00	-6,611.48
Wages - Other	40,928.53	549,316.00	-508,387.47
Total Wages	41,584.58	658,516.00	-616,931.42
Total Payroll Expenses	57,578.15	853,742.00	-796,163.85
Pro Shop Cost of Goods sold	0.00	55,000.00	-55,000.00
Repairs and Maintenance			
Building Repair & Maintenance	814.29	7,000.00	-6,185.71
Equipment Repairs & Maintenance	-1,050.96	2,000.00	-3,050.96
Total Repairs and Maintenance	-236.67	9,000.00	-9,236.67
Total Expense	74,749.22	2,277,970.00	-2,203,220.78
Net Ordinary Income	51,712.18	599,403.00	-547,690.82
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	39,512.50		
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	104,235.50	594,628.00	-490,392.50
Transfers Out	0.00	1,514,825.00	-1,514,825.00
Total Other Expense	104,235.50	2,109,453.00	-2,005,217.50
Net Other Income	-104,235.50	-594,628.00	490,392.50
Net Income	-52,523.32	4,775.00	-57,298.32