

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

Accrual Basis

January through November 2016

	Jan - Nov 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Misc. Income	610.63	6,000.00	-5,389.37
Non-Operating Income			
Conservation Trust Fund	16,572.27	20,000.00	-3,427.73
Contributions			
Community Park Classic	4,860.00		
Contributions - Other	909.00		
Total Contributions	5,769.00		
Gas Royalties	2,547.10	5,000.00	-2,452.90
Grants	147,500.00	193,500.00	-46,000.00
Interest Income	940.95	25,000.00	-24,059.05
Property Tax Revenue			
Abatement	-1,745.79		
Property Tax Abatement	-134.82	-50,000.00	49,865.18
Property Tax Revenue - Other	3,627,370.89	3,631,616.00	-4,245.11
Total Property Tax Revenue	3,625,490.28	3,581,616.00	43,874.28
Rent Cafe			
Rental Income	0.00	0.00	0.00
Utility Reimbursement	5,450.12	10,800.00	-5,349.88
Rent Cafe - Other	11,000.00	12,000.00	-1,000.00
Total Rent Cafe	16,450.12	22,800.00	-6,349.88
Specific Ownership Tax	160,198.67	72,632.00	87,566.67
Total Non-Operating Income	3,975,468.39	3,920,548.00	54,920.39
Operating Income			
Course Income			
Advantage Club-Memberships	127,240.00	149,000.00	-21,760.00
Cart Fees	92,254.00	101,000.00	-8,746.00
Driving Range	12,363.06	16,000.00	-3,636.94
Gift Certificates	1,597.54		
Green Fees	181,543.00	209,000.00	-27,457.00
Payment on Account	38,865.02		
Total Course Income	453,862.62	475,000.00	-21,137.38
Golf Pro Shop Sales			
Balls-Gloves	18,684.76	18,800.00	-115.24
Hard Goods	25,995.45	22,500.00	3,495.45
Headware	14,331.63	12,800.00	1,531.63
Soft Goods	23,111.25	16,200.00	6,911.25
Golf Pro Shop Sales - Other	32.89		
Total Golf Pro Shop Sales	82,155.98	70,300.00	11,855.98
Program Income			
Baseball	495.00	3,760.55	-3,265.55
Basketball	1,345.00	932.11	412.89
Basketball-Tiny Tot	750.00	547.96	202.04
Basketball-Youth Girls	603.03		
Card Making Class	660.00	849.25	-189.25
Craft Fair	9,580.00	517.84	9,062.16
Misc.	21.00		
Movies under the Stars	1,800.00	3,728.45	-1,928.45
New P&R Programs	321.00		
Soccer	4,317.50	5,276.79	-959.29
Soccer-Under 8	552.50	1,739.94	-1,187.44
Softball-Youth	632.50	2,195.64	-1,563.14
Tee Ball	742.00	2,475.27	-1,733.27
Volleyball-Adult	1,815.00	1,449.95	365.05
Wrestling-Youth	4,039.18	5,994.51	-1,955.33
Wrestling Tee Shirts	720.00	2,152.14	-1,432.14
Wrestling Youth Tournament	0.00	8,379.60	-8,379.60
Program Income - Other	60.00		
Total Program Income	28,453.71	40,000.00	-11,546.29
Rec Sales			
Activation Fees	51,847.50	36,000.00	15,847.50
Canvas Creations	3,495.00		
Charges for Service	0.00	23,000.00	-23,000.00
Daily Admissions	22,089.32		
Equipment Rental	1,325.98		
Fitness Classes	10,137.31		
Game Room	413.48		
Gift Certificates	2.00		
Membership Card	168.00		
Memberships	11,197.88	55,000.00	-43,802.12
Misc. Program Income	20,016.30		
Room Rentals	12,190.28	26,000.00	-13,809.72

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Sale of Goods			
Vending	1,452.09		
Vending Taxable	3,541.91		
Sale of Goods - Other	1,185.51	8,000.00	-6,814.49
Total Sale of Goods	6,179.51	8,000.00	-1,820.49
Silver Sneakers	2,732.00		
Swim Lessons	4,790.25		
Weight Room Safety	2,864.00		
Total Rec Sales	149,448.81	148,000.00	1,448.81
Total Operating Income	713,921.12	733,300.00	-19,378.88
Total Income	4,690,000.14	4,659,848.00	30,152.14
Cost of Goods Sold			
Cost of Goods Sold			
Rec Center Cost of goods sold	1,835.23		
Cost of Goods Sold - Other	5,230.22	5,500.00	-269.78
Total Cost of Goods Sold	7,065.45	5,500.00	1,565.45
Total COGS	7,065.45	5,500.00	1,565.45
Gross Profit	4,682,934.69	4,654,348.00	28,586.69
Expense			
*Payroll Expenses	0.00		
Ally-Tacoma Interest	303.91		
Automobile Expense	455.56	2,000.00	-1,544.44
Engineering	812.50		
General and Administrative			
Accounting	961.79	18,000.00	-17,038.21
Advantage Club Promotion	0.00	1,500.00	-1,500.00
Advertising and Promotion	10,122.28	20,000.00	-9,877.72
Bank Service Charges	289.48	3,600.00	-3,310.52
Bankcard Fees	9,259.22	16,960.00	-7,700.78
Closing Costs	10,903.72		
Computer and Internet Expenses	9,488.05	13,624.00	-4,135.95
Contingency	0.00	250,000.00	-250,000.00
District Oversight Management	93,554.96	99,250.00	-5,695.04
Dues	1,239.00	2,660.00	-1,421.00
Elections	19,664.50	18,000.00	1,664.50
Employee Background Verif	681.54		
Insurance Expense			
Property & Liability	47,145.00	35,000.00	12,145.00
Workers Comp	12,839.00	16,500.00	-3,661.00
Total Insurance Expense	59,984.00	51,500.00	8,484.00
Licenses	-40.00		
Office Equipment	4,057.24		
Office Supplies	5,893.19	16,700.00	-10,806.81
Office/General Administrative	0.00		
Payroll Services	2,674.12	10,000.00	-7,325.88
Postage & Freight	2,408.27	2,400.00	8.27
Printing	448.21	1,400.00	-951.79
Professional Fees			
Audit-Statutory	5,450.00	25,000.00	-19,550.00
Legal	51,499.00	60,000.00	-8,501.00
Total Professional Fees	56,949.00	85,000.00	-28,051.00
Rent Expense	295.00		
Repair/Maintenance Office Equip	222.68	3,000.00	-2,777.32
Security System	936.74		
Telephone Expense	12,543.61	14,760.00	-2,216.39
Training/Dues/Subscriptions	4,190.71	1,500.00	2,690.71
General and Administrative - Other	4.42		
Total General and Administrative	306,731.73	629,854.00	-323,122.27
Late Fee	272.68		
Misc. Expense	2,324.49		
Non-Operating Expense			
Treasurer's Fees	72,513.99	70,000.00	2,513.99
Total Non-Operating Expense	72,513.99	70,000.00	2,513.99

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Operating Expense			
Course Maintenance Expense			
Cart/Supplies/Parts	2,741.77	1,500.00	1,241.77
Chemicals & Fertilizer	3,790.67	20,000.00	-16,209.33
Driving Range	0.00	2,000.00	-2,000.00
Equipment Lease	0.00	56,388.00	-56,388.00
Equipment Rental	0.00	900.00	-900.00
Equipment Repairs	14,716.05	15,000.00	-283.95
Fertilizer	7,444.62	21,000.00	-13,555.38
Flowers	867.52	1,000.00	-132.48
Gas/Oil	10,480.40	24,000.00	-13,519.60
Golf Cart Lease Expense	0.00	52,941.00	-52,941.00
Ground Improvement	485.00	650.00	-165.00
Irrigation Repairs	4,319.54	14,500.00	-10,180.46
Maintenance Supplies/Equipment	14,628.29	6,150.00	8,478.29
Maintenance Uniforms	0.00	800.00	-800.00
Maintenance/Capital Expense	0.00	15,000.00	-15,000.00
Sand/Soil/Seed	26,571.44	17,000.00	9,571.44
Soil Testing	681.23	1,400.00	-718.77
Tool Expense	0.00	1,200.00	-1,200.00
Course Maintenance Expense - Other	9,513.38		
Total Course Maintenance Expense	96,239.91	251,429.00	-155,189.09
Landscape Maintenance	31,834.35	16,500.00	15,334.35
Parks Operating Expenses			
Arena	487.26	1,000.00	-512.74
Ball Field Equipment	57.99	1,500.00	-1,442.01
Cleaning Facilities	677.51	7,500.00	-6,822.49
Cleaning Supplies	0.00	1,000.00	-1,000.00
Community Park Maintenance	12,863.55	36,000.00	-23,136.45
Contractor Ball Fields	2,879.56		
Cottonwood/Callahan	906.75	18,000.00	-17,093.25
Skate and Dog Parks	264.00	2,000.00	-1,736.00
Parks Operating Expenses - Other	138.27		
Total Parks Operating Expenses	18,274.89	67,000.00	-48,725.11
Pro-Shop Expenses			
Cards/Pens/Tags	0.00	800.00	-800.00
Club Rental/Repair	39.68	500.00	-460.32
Janitorial/Building Maintenance	827.63	3,400.00	-2,572.37
Miscellaneous	0.00	500.00	-500.00
Supplies	2,576.35	400.00	2,176.35
Total Pro-Shop Expenses	3,443.66	5,600.00	-2,156.34
Program Expenditures			
Baseball	840.09		
Basketball	1,823.30		
Craft Fair	826.00		
Movies under the Stars	1,804.39		
New Program Expense	1,049.00		
Soccer	2,964.51		
Tee Ball	331.25		
Volley ball	72.00		
Wrestling	3,292.75		
Program Expenditures - Other	1,885.25	56,000.00	-54,114.75
Total Program Expenditures	14,888.54	56,000.00	-41,111.46
Rec Center Operating Expenses			
First Aid	0.00	300.00	-300.00
Janitorial	41,191.92	44,500.00	-3,308.08
Pool Expense	24,047.13	11,500.00	12,547.13
Program Expenditures-Rec	1,285.14	8,500.00	-7,214.86
Rec Ctr Extended Hours	0.00	50,000.00	-50,000.00
Repairs & Maintenance General	2,091.93		
Supplies	7,202.36	4,000.00	3,202.36
Total Rec Center Operating Expenses	75,818.48	118,800.00	-42,981.52
Television-Music	1,786.20	840.00	946.20
Utilities			
Holy Cross	30,271.93		
Sewer	7,811.63	6,500.00	1,311.63
Trash	2,943.82	1,200.00	1,743.82
Utilities Misc	10,249.08	113,277.00	-103,027.92
Water	34,064.62	18,000.00	16,064.62
Xcel	50,566.45		
Utilities - Other	245.58	8,880.00	-8,634.42
Total Utilities	136,153.11	147,857.00	-11,703.89
Total Operating Expense	378,439.14	664,026.00	-285,586.86

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Payroll Expenses			
Company Contributions			
457B Retirement	1,176.77		
Company Contributions - Other	5,327.16		
Total Company Contributions	6,503.93		
Employee Insurance			
Dental Insurance	4,237.92	5,179.00	-941.08
Disability	0.00	5,760.00	-5,760.00
Life Insurance	247.14	4,790.50	-4,543.36
Medical Insurance	97,788.06	206,119.00	-108,330.94
Total Employee Insurance	102,273.12	221,848.50	-119,575.38
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax	23.95		
CO Unemployment Expense	2,199.28		
CO Unemployment Tax - Other	2,223.23		
Total CO Unemployment Tax	2,223.23		
Federal Taxes (941/944)			
Penalties & Interest	2,639.76		
Federal Taxes (941/944) - Other	7,815.13		
Total Federal Taxes (941/944)	10,454.89		
Federal Unemployment (940)			
Federal Unemployment Expense	1,536.03		
Federal Unemployment (940) - Other	335.77		
Total Federal Unemployment (940)	1,871.80		
Medicare Expense	7,522.23		
Social Security Expense	32,164.06		
Total Company Paid Taxes	54,236.21		
Payroll Taxes - Other	0.00	56,793.00	-56,793.00
Total Payroll Taxes	54,236.21	56,793.00	-2,556.79
Retirement Account			
457B Employee Contribution	0.00	4,000.00	-4,000.00
457B Employer Cont	0.00	13,000.00	-13,000.00
Retirement Account - Other	0.00		
Total Retirement Account	0.00	17,000.00	-17,000.00
Wages			
Bonus Compensation	300.00		
Department Heads Salary	10,751.50		
Golf Course Maint	27,806.16		
Golf Shop Wages	3,779.01		
Overtime Pay	336.29		
P & R Ind. Contractors	1,708.41		
P&R Janitor	5,319.00		
P&R Office Manager	1,222.12		
Payroll Correction Refunds	618.24		
Program Supervisor	11,302.90		
Rec Center Building/Maint	354.85		
Rec Center Full Time	22,027.92		
Rec Center Instructor	7,101.87		
Rec Center Part-Time	28,042.06		
Wages - Other	482,625.91	690,345.00	-207,719.09
Total Wages	603,296.24	690,345.00	-87,048.76
Payroll Expenses - Other	6,148.39		
Total Payroll Expenses	772,457.89	985,986.50	-213,528.61
Pro Shop Cost of Goods sold			
Balls/Gloves	0.00	13,180.00	-13,180.00
Hard Goods	32,001.17	18,000.00	14,001.17
Headwear	0.00	8,990.00	-8,990.00
Soft Goods	39,558.17	11,370.00	28,188.17
Pro Shop Cost of Goods sold - Other	887.80		
Total Pro Shop Cost of Goods sold	72,447.14	51,540.00	20,907.14
Repairs and Maintenance			
Building Repair & Maintenance	24,468.12	28,500.00	-4,031.88
Equipment Repairs & Maintenance	3,279.47	4,500.00	-1,220.53
Repairs and Maintenance - Other	2,279.03		
Total Repairs and Maintenance	30,026.62	33,000.00	-2,973.38

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	Jan - Nov 16	Budget	\$ Over Budget
Uncategorized Expense	0.31		
Total Expense	1,636,785.96	2,436,406.50	-799,620.54
Net Ordinary Income	3,046,148.73	2,217,941.50	828,207.23
Other Income/Expense			
Other Income			
Sales Tax Adjustments	278.64		
Transfer In	2,100,000.00	2,164,956.50	-64,956.50
Total Other Income	2,100,278.64	2,164,956.50	-64,677.86
Other Expense			
Capital Projects/Equipment			
Ball Field/Other Property	0.00	75,000.00	-75,000.00
Community Park	246,410.98	286,000.00	-39,589.02
Irrigation Pond	11,676.40	100,000.00	-88,323.60
Irrigation System	0.00	350,000.00	-350,000.00
Level Tee Boxes	0.00	50,000.00	-50,000.00
Rec Center Capital Improvements	0.00	175,000.00	-175,000.00
Total Capital Projects/Equipment	258,087.38	1,036,000.00	-777,912.62
Transfers Out	2,100,000.00	2,164,956.50	-64,956.50
Total Other Expense	2,358,087.38	3,200,956.50	-842,869.12
Net Other Income	-257,808.74	-1,036,000.00	778,191.26
Net Income	2,788,339.99	1,181,941.50	1,606,398.49