

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

Accrual Basis

January through December 2016

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	610.63	6,000.00	-5,389.37	10.2%
<b>Non-Operating Income</b>				
Conservation Trust Fund Contributions	21,813.90	20,000.00	1,813.90	109.1%
Community Park Classic Contributions - Other	4,860.00			
	909.00			
<b>Total Contributions</b>	<b>5,769.00</b>			
Gas Royalties	3,565.33	5,000.00	-1,434.67	71.3%
Grants	147,500.00	193,500.00	-46,000.00	76.2%
Interest Income	2,412.68	25,000.00	-22,587.32	9.7%
Property Tax Revenue				
Abatement	-1,745.79			
Property Tax Abatement	-134.82	-50,000.00	49,865.18	0.3%
Property Tax Revenue - Other	3,627,370.89	3,631,616.00	-4,245.11	99.9%
<b>Total Property Tax Revenue</b>	<b>3,625,490.28</b>	<b>3,581,616.00</b>	<b>43,874.28</b>	<b>101.2%</b>
<b>Rent Cafe</b>				
Rental Income	0.00	0.00	0.00	0.0%
Utility Reimbursement	5,878.48	10,800.00	-4,921.52	54.4%
Rent Cafe - Other	12,000.00	12,000.00	0.00	100.0%
<b>Total Rent Cafe</b>	<b>17,878.48</b>	<b>22,800.00</b>	<b>-4,921.52</b>	<b>78.4%</b>
Specific Ownership Tax	160,198.67	72,632.00	87,566.67	220.6%
<b>Total Non-Operating Income</b>	<b>3,984,628.34</b>	<b>3,920,548.00</b>	<b>64,080.34</b>	<b>101.6%</b>
<b>Operating Income</b>				
<b>Course Income</b>				
Advantage Club-Memberships	127,240.00	149,000.00	-21,760.00	85.4%
Cart Fees	92,254.00	101,000.00	-8,746.00	91.3%
Driving Range	12,363.06	16,000.00	-3,636.94	77.3%
Gift Certificates	1,597.54			
Green Fees	181,643.00	209,000.00	-27,357.00	86.9%
Payment on Account	39,495.63			
<b>Total Course Income</b>	<b>454,593.23</b>	<b>475,000.00</b>	<b>-20,406.77</b>	<b>95.7%</b>
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	19,114.68	18,800.00	314.68	101.7%
Hard Goods	26,773.60	22,500.00	4,273.60	119.0%
Headware	14,029.95	12,800.00	1,229.95	109.6%
Soft Goods	23,750.27	16,200.00	7,550.27	146.6%
Golf Pro Shop Sales - Other	32.89			
<b>Total Golf Pro Shop Sales</b>	<b>83,701.39</b>	<b>70,300.00</b>	<b>13,401.39</b>	<b>119.1%</b>
<b>Program Income</b>				
Baseball	495.00	3,760.55	-3,265.55	13.2%
Basketball	2,252.50	932.11	1,320.39	241.7%
Basketball-Tiny Tot	750.00	547.96	202.04	136.9%
Basketball-Youth Girls	603.03			
Card Making Class	660.00	849.25	-189.25	77.7%
Craft Fair	9,580.00	517.84	9,062.16	1,850.0%
Misc.	21.00			
Movies under the Stars	1,800.00	3,728.45	-1,928.45	48.3%
New P&R Programs	704.90			
Soccer	4,317.50	5,276.79	-959.29	81.8%
Soccer-Under 8	552.50	1,739.94	-1,187.44	31.8%
Softball-Youth	632.50	2,195.64	-1,563.14	28.8%
Tee Ball	742.00	2,475.27	-1,733.27	30.0%
Volleyball-Adult	2,165.00	1,449.95	715.05	149.3%
Wrestling-Youth	4,039.18	5,994.51	-1,955.33	67.4%
Wrestling Tee Shirts	720.00	2,152.14	-1,432.14	33.5%
Wrestling Youth Tournament	0.00	8,379.60	-8,379.60	0.0%
Program Income - Other	360.00			
<b>Total Program Income</b>	<b>30,395.11</b>	<b>40,000.00</b>	<b>-9,604.89</b>	<b>76.0%</b>
<b>Rec Sales</b>				
Activation Fees	61,588.50	36,000.00	25,588.50	171.1%
Canvas Creations	3,670.00			
Charges for Service	0.00	23,000.00	-23,000.00	0.0%
Daily Admissions	25,166.82			
Equipment Rental	1,697.98			
Fitness Classes	11,041.91			
Game Room	446.48			
Gift Certificates	2.00			
Membership Card	170.00			
Memberships	11,991.19	55,000.00	-43,008.81	21.8%
Misc. Program Income	20,095.98			
Room Rentals	15,063.20	26,000.00	-10,936.80	57.9%
Sale of Goods				
Vending	1,514.09			
Vending Taxable	4,075.12			
Sale of Goods - Other	1,219.14	8,000.00	-6,780.86	15.2%
<b>Total Sale of Goods</b>	<b>6,808.35</b>	<b>8,000.00</b>	<b>-1,191.65</b>	<b>85.1%</b>
Silver Sneakers	3,432.00			
Swim Lessons	4,916.25			
Weight Room Safety	2,974.00			
<b>Total Rec Sales</b>	<b>169,064.66</b>	<b>148,000.00</b>	<b>21,064.66</b>	<b>114.2%</b>
<b>Total Operating Income</b>	<b>737,754.39</b>	<b>733,300.00</b>	<b>4,454.39</b>	<b>100.6%</b>
<b>Total Income</b>	<b>4,722,993.36</b>	<b>4,659,848.00</b>	<b>63,145.36</b>	<b>101.4%</b>

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	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
<b>Cost of Goods Sold</b>				
Cost of Goods Sold				
Rec Center Cost of goods sold	2,589.48			
Cost of Goods Sold - Other	5,230.22	5,500.00	-269.78	95.1%
<b>Total Cost of Goods Sold</b>	<b>7,819.70</b>	<b>5,500.00</b>	<b>2,319.70</b>	<b>142.2%</b>
<b>Total COGS</b>	<b>7,819.70</b>	<b>5,500.00</b>	<b>2,319.70</b>	<b>142.2%</b>
<b>Gross Profit</b>	<b>4,715,173.66</b>	<b>4,654,348.00</b>	<b>60,825.66</b>	<b>101.3%</b>
<b>Expense</b>				
*Payroll Expenses	0.00			
Ally-Tacoma Interest	303.91			
Automobile Expense	455.56	2,000.00	-1,544.44	22.8%
Engineering	812.50			
<b>General and Administrative</b>				
Accounting	961.79	18,000.00	-17,038.21	5.3%
Advantage Club Promotion	0.00	1,500.00	-1,500.00	0.0%
Advertising and Promotion	10,338.78	20,000.00	-9,661.22	51.7%
Bank Service Charges	289.48	3,600.00	-3,310.52	8.0%
Bankcard Fees	9,678.42	16,960.00	-7,281.58	57.1%
Closing Costs	10,903.72			
Computer and Internet Expenses	15,107.29	13,624.00	1,483.29	110.9%
Contingency	0.00	250,000.00	-250,000.00	0.0%
District Oversight Management	112,294.53	99,250.00	13,044.53	113.1%
Dues	1,239.00	2,660.00	-1,421.00	46.6%
Elections	19,664.50	18,000.00	1,664.50	109.2%
Employee Background Verif	688.39			
Insurance Expense				
Property & Liability	47,145.00	35,000.00	12,145.00	134.7%
Workers Comp	13,824.00	16,500.00	-2,676.00	83.8%
<b>Total Insurance Expense</b>	<b>60,969.00</b>	<b>51,500.00</b>	<b>9,469.00</b>	<b>118.4%</b>
Licenses	30.00			
Office Equipment	4,273.62			
Office Supplies	6,711.47	16,700.00	-9,988.53	40.2%
Office/General Administrative	1,343.80			
Payroll Services	3,304.12	10,000.00	-6,695.88	33.0%
Postage & Freight	2,678.47	2,400.00	278.47	111.6%
Printing	532.78	1,400.00	-867.22	38.1%
Professional Fees				
Audit-Statutory	5,450.00	25,000.00	-19,550.00	21.8%
Legal	51,499.00	60,000.00	-8,501.00	85.8%
<b>Total Professional Fees</b>	<b>56,949.00</b>	<b>85,000.00</b>	<b>-28,051.00</b>	<b>67.0%</b>
Rent Expense	295.00			
Repair/Maintenance Office Equip	222.68	3,000.00	-2,777.32	7.4%
Security System	936.74			
Telephone Expense	13,699.56	14,760.00	-1,060.44	92.8%
Training/Dues/Subscriptions	6,872.38	1,500.00	5,372.38	458.2%
General and Administrative - Other	4.42			
<b>Total General and Administrative</b>	<b>339,988.94</b>	<b>629,854.00</b>	<b>-289,865.06</b>	<b>54.0%</b>
Interest Expense	-5.61			
Late Fee	533.58			
Misc. Expense	2,439.98			
<b>Non-Operating Expense</b>	<b>72,513.99</b>	<b>70,000.00</b>	<b>2,513.99</b>	<b>103.6%</b>
<b>Total Non-Operating Expense</b>	<b>72,513.99</b>	<b>70,000.00</b>	<b>2,513.99</b>	<b>103.6%</b>
<b>Operating Expense</b>				
<b>Course Maintenance Expense</b>				
Cart/Supplies/Parts	2,910.86	1,500.00	1,410.86	194.1%
Chemicals & Fertilizer	3,790.67	20,000.00	-16,209.33	19.0%
Driving Range	0.00	2,000.00	-2,000.00	0.0%
Equipment Lease	0.00	56,388.00	-56,388.00	0.0%
Equipment Rental	128.96	900.00	-771.04	14.3%
Equipment Repairs	16,700.37	15,000.00	1,700.37	111.3%
Fertilizer	7,444.62	21,000.00	-13,555.38	35.5%
Flowers	867.52	1,000.00	-132.48	86.8%
Gas/Oil	12,016.90	24,000.00	-11,983.10	50.1%
Golf Cart Lease Expense	0.00	52,941.00	-52,941.00	0.0%
Ground Improvement	485.00	650.00	-165.00	74.6%
Irrigation Repairs	4,983.78	14,500.00	-9,516.22	34.4%
Maintenance Supplies/Equipment	15,971.94	6,150.00	9,821.94	259.7%
Maintenance Uniforms	0.00	800.00	-800.00	0.0%
Maintenance/Capital Expense	0.00	15,000.00	-15,000.00	0.0%
Sand/Soil/Seed	26,571.44	17,000.00	9,571.44	156.3%
Soil Testing	681.23	1,400.00	-718.77	48.7%
Tool Expense	0.00	1,200.00	-1,200.00	0.0%
Course Maintenance Expense - Other	9,513.38			
<b>Total Course Maintenance Expense</b>	<b>102,066.67</b>	<b>251,429.00</b>	<b>-149,362.33</b>	<b>40.6%</b>
<b>Landscape Maintenance</b>	<b>33,433.35</b>	<b>16,500.00</b>	<b>16,933.35</b>	<b>202.6%</b>
<b>Parks Operating Expenses</b>				
Arena	487.26	1,000.00	-512.74	48.7%
Ball Field Equipment	57.99	1,500.00	-1,442.01	3.9%
Cleaning Facilities	824.73	7,500.00	-6,675.27	11.0%
Cleaning Supplies	0.00	1,000.00	-1,000.00	0.0%
Community Park Maintenance	12,863.55	36,000.00	-23,136.45	35.7%
Contractor Ball Fields	2,879.56			
Cottonwood/Callahan	906.75	18,000.00	-17,093.25	5.0%
Skate and Dog Parks	264.00	2,000.00	-1,736.00	13.2%
Parks Operating Expenses - Other	186.22			
<b>Total Parks Operating Expenses</b>	<b>18,470.06</b>	<b>67,000.00</b>	<b>-48,529.94</b>	<b>27.6%</b>

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January through December 2016

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
<b>Pro-Shop Expenses</b>				
Cards/Pens/Tags	0.00	800.00	-800.00	0.0%
Club Rental/Repair	39.68	500.00	-460.32	7.9%
Janitorial/Building Maintenance	827.63	3,400.00	-2,572.37	24.3%
Miscellaneous	0.00	500.00	-500.00	0.0%
Supplies	2,576.35	400.00	2,176.35	644.1%
<b>Total Pro-Shop Expenses</b>	3,443.66	5,600.00	-2,156.34	61.5%
<b>Program Expenditures</b>				
Baseball	840.09			
Basketball	2,216.30			
Craft Fair	3,110.62			
Movies under the Stars	1,804.39			
New Program Expense	29.00			
Soccer	2,964.51			
Tee Ball	331.25			
Volley ball	72.00			
Wrestling	3,292.75			
Program Expenditures - Other	2,134.70	56,000.00	-53,865.30	3.8%
<b>Total Program Expenditures</b>	16,795.61	56,000.00	-39,204.39	30.0%
<b>Rec Center Operating Expenses</b>				
First Aid	0.00	300.00	-300.00	0.0%
Janitorial	44,971.92	44,500.00	471.92	101.1%
Pool Expense	74,374.66	11,500.00	62,874.66	646.7%
Program Expenditures-Rec	2,102.50	8,500.00	-6,397.50	24.7%
Rec Ctr Extended Hours	0.00	50,000.00	-50,000.00	0.0%
Repairs & Maintenance General	2,091.93			
Supplies	10,030.69	4,000.00	6,030.69	250.8%
<b>Total Rec Center Operating Expenses</b>	133,571.70	118,800.00	14,771.70	112.4%
<b>Television-Music</b>	1,933.17	840.00	1,093.17	230.1%
<b>Utilities</b>				
Holy Cross	31,949.24			
Sewer	9,349.55	6,500.00	2,849.55	143.8%
Trash	3,229.62	1,200.00	2,029.62	269.1%
Utilities Misc	16,162.53	113,277.00	-97,114.47	14.3%
Water	35,156.79	18,000.00	17,156.79	195.3%
Xcel	54,198.73			
Utilities - Other	245.58	8,880.00	-8,634.42	2.8%
<b>Total Utilities</b>	150,292.04	147,857.00	2,435.04	101.6%
<b>Total Operating Expense</b>	460,006.26	664,026.00	-204,019.74	69.3%
<b>Payroll Expenses</b>				
Company Contributions				
457B Retirement	1,848.46			
Company Contributions - Other	5,327.16			
<b>Total Company Contributions</b>	7,175.62			
<b>Employee Insurance</b>				
Dental Insurance	4,701.89	5,179.00	-477.11	90.8%
Disability	0.00	5,760.00	-5,760.00	0.0%
Life Insurance	247.14	4,790.50	-4,543.36	5.2%
Medical Insurance	97,788.06	206,119.00	-108,330.94	47.4%
<b>Total Employee Insurance</b>	102,737.09	221,848.50	-119,111.41	46.3%
<b>Payroll Taxes</b>				
Company Paid Taxes				
CO Unemployment Tax				
CO Unemployment Expense	2,188.05			
CO Unemployment Tax - Other	2,199.28			
<b>Total CO Unemployment Tax</b>	4,387.33			
<b>Federal Taxes (941/944)</b>				
Penalties & Interest	2,639.76			
Federal Taxes (941/944) - Other	7,815.13			
<b>Total Federal Taxes (941/944)</b>	10,454.89			
<b>Federal Unemployment (940)</b>				
Federal Unemployment Expense	1,570.36			
Federal Unemployment (940) - Oth...	335.77			
<b>Total Federal Unemployment (940)</b>	1,906.13			
<b>Medicare Expense</b>	8,205.83			
<b>Social Security Expense</b>	35,087.00			
<b>Total Company Paid Taxes</b>	60,041.18			
<b>Payroll Taxes - Other</b>	0.00	56,793.00	-56,793.00	0.0%
<b>Total Payroll Taxes</b>	60,041.18	56,793.00	3,248.18	105.7%
<b>Retirement Account</b>				
457B Employee Contribution	0.00	4,000.00	-4,000.00	0.0%
457B Employer Cont	0.00	13,000.00	-13,000.00	0.0%
Retirement Account - Other	0.00			
<b>Total Retirement Account</b>	0.00	17,000.00	-17,000.00	0.0%

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<b>Wages</b>				
Bonus Compensation	2,465.66			
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	1,738.41			
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	7,556.01			
Rec Center Part-Time	28,042.06			
Wages - Other	521,925.95			
		690,345.00	-168,419.05	75.6%
<b>Total Wages</b>	645,246.08	690,345.00	-45,098.92	93.5%
<b>Payroll Expenses - Other</b>	6,178.79			
<b>Total Payroll Expenses</b>	821,378.76	985,986.50	-164,607.74	83.3%
<b>Prepaid Expense</b>	5,674.81			
<b>Pro Shop Cost of Goods sold</b>				
Balls/Gloves	0.00	13,180.00	-13,180.00	0.0%
Hard Goods	32,255.65	18,000.00	14,255.65	179.2%
Headwear	0.00	8,990.00	-8,990.00	0.0%
Soft Goods	39,737.90	11,370.00	28,367.90	349.5%
Pro Shop Cost of Goods sold - Other	887.80			
<b>Total Pro Shop Cost of Goods sold</b>	72,881.35	51,540.00	21,341.35	141.4%
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	29,923.96	28,500.00	1,423.96	105.0%
Equipment Repairs & Maintenance	4,093.82	4,500.00	-406.18	91.0%
Repairs and Maintenance - Other	2,279.03			
<b>Total Repairs and Maintenance</b>	36,296.81	33,000.00	3,296.81	110.0%
<b>Uncategorized Expense</b>	0.31			
<b>Total Expense</b>	1,813,281.15	2,436,406.50	-623,125.35	74.4%
<b>Net Ordinary Income</b>	2,901,892.51	2,217,941.50	683,951.01	130.8%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Sales Tax Adjustments	278.64			
Transfer In	2,100,000.00	2,164,956.50	-64,956.50	97.0%
<b>Total Other Income</b>	2,100,278.64	2,164,956.50	-64,677.86	97.0%
<b>Other Expense</b>				
<b>Capital Projects/Equipment</b>				
Ball Field/Other Property	0.00	75,000.00	-75,000.00	0.0%
Community Park	181,912.98	286,000.00	-104,087.02	63.6%
Irrigation Pond	13,531.40	100,000.00	-86,468.60	13.5%
Irrigation System	758.84	350,000.00	-349,241.16	0.2%
Level Tee Boxes	0.00	50,000.00	-50,000.00	0.0%
Rec Center Capital Improvements	0.00	175,000.00	-175,000.00	0.0%
<b>Total Capital Projects/Equipment</b>	196,203.22	1,036,000.00	-839,796.78	18.9%
<b>Transfers Out</b>	2,100,000.00	2,164,956.50	-64,956.50	97.0%
<b>Total Other Expense</b>	2,296,203.22	3,200,956.50	-904,753.28	71.7%
<b>Net Other Income</b>	-195,924.58	-1,036,000.00	840,075.42	18.9%
<b>Net Income</b>	2,705,967.93	1,181,941.50	1,524,026.43	228.9%