

PARACHUTE BATTLEMENT MESA PARK & REC DISTRICT

BUDGET VS. ACTUALS: JAN-APRIL 2016

January - April, 2016

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Misc. Income	1,000.49	6,000.00	-4,999.51	16.67 %
Non-Operating Income	583.08		583.08	
Conservation Trust Fund	4,619.23	20,000.00	-15,380.77	23.10 %
Gas Royalties	525.84	5,000.00	-4,474.16	10.52 %
Grants	147,500.00	193,500.00	-46,000.00	76.23 %
Interest Income	56.11	25,000.00	-24,943.89	0.22 %
Property Tax Revenue	1,125,593.69	3,631,616.00	-2,506,022.31	30.99 %
Special Ownership Tax	46,900.01	72,632.00	-25,731.99	64.57 %
Total Non-Operating Income	1,325,777.96	3,947,748.00	-2,621,970.04	33.58 %
Operating Income				
Course Income				
Advantage Club	109,190.00	149,000.00	-39,810.00	73.28 %
Cart Fees	14,566.00	101,000.00	-86,434.00	14.42 %
Driving Range	3,089.20	16,000.00	-12,910.80	19.31 %
Gift Certificates	50.00		50.00	
Green Fees	34,563.00	209,000.00	-174,437.00	16.54 %
Payment on Account	3,457.50		3,457.50	
Total Course Income	164,915.70	475,000.00	-310,084.30	34.72 %
Golf Pro Shop Sales				
Balls-Gloves	2,705.44	18,800.00	-16,094.56	14.39 %
Hard Goods	4,255.18	22,500.00	-18,244.82	18.91 %
Headware	2,379.83	12,800.00	-10,420.17	18.59 %
Soft Goods	4,058.43	16,200.00	-12,141.57	25.05 %
Total Golf Pro Shop Sales	13,865.04	70,300.00	-56,434.96	19.72 %
P&R Program Fees				
Baseball	165.00	3,760.55	-3,595.55	4.39 %
Basketball-Youth Girls	265.00		265.00	
Basketball	305.00	932.11	-627.11	32.72 %
Basketball-Tiny Tot	240.00	547.96	-307.96	43.80 %
Card Making Class	660.00	849.26	-189.26	77.71 %
Craft Fair	130.00	517.84	-387.84	25.10 %
Misc.	3,210.00		3,210.00	
Movies under the Stars		3,728.45	-3,728.45	
Soccer	1,125.00	5,276.79	-4,151.79	21.32 %
Soccer-Under 8		1,739.94	-1,739.94	
Softball-Youth	330.00	2,195.64	-1,865.64	15.03 %
Tee Ball	622.00	2,475.27	-1,853.27	25.13 %
Volleyball-Adult	640.00	1,449.95	-809.95	44.14 %
Wrestling Tee Shirts	720.00	2,152.14	-1,432.14	33.46 %
Wrestling Youth Tournament		8,379.59	-8,379.59	
Wrestling-Youth	1,110.00	5,994.51	-4,884.51	18.52 %
Total P&R Program Fees	9,522.00	40,000.00	-30,478.00	23.81 %
Rec Sales				

Activation Fees	34,702.50	36,000.00	-1,297.50	96.40 %
Canvas Creations	1,215.00		1,215.00	
Charges for Service		23,000.00	-23,000.00	
Daily Admissions	8,615.40		8,615.40	
Equipment Rental	698.48		698.48	
Fitness Classes	3,035.71		3,035.71	
Game Room	151.75		151.75	
Gift Certificates	2.00		2.00	
Membership Card	34.00		34.00	
Memberships	4,859.05		4,859.05	
Misc. Program Income	19,867.62		19,867.62	
Room Rentals	3,503.35	26,000.00	-22,496.65	13.47 %
Sale of Goods	290.42	8,000.00	-7,709.58	3.63 %
Vending	788.81		788.81	
Vending Taxable	596.26		596.26	
Total Sale of Goods	1,675.49	8,000.00	-6,324.51	20.94 %
Silver Sneakers	477.50		477.50	
Swim Lessons	853.25		853.25	
User Fees		55,000.00	-55,000.00	
Weight Room Safety	1,070.00		1,070.00	
Total Rec Sales	80,761.10	148,000.00	-67,238.90	54.57 %
Sand Wedge Rent Cafe	3,000.00		3,000.00	
Rental Income		12,000.00	-12,000.00	
SAND WEDGE UTILITY REIMBURSE	1,181.50	10,800.00	-9,618.50	10.94 %
Total Sand Wedge Rent Cafe	4,181.50	22,800.00	-18,618.50	18.34 %
Total Operating Income	273,245.34	756,100.00	-482,854.66	36.14 %
Sales	1,000.00		1,000.00	
Total Income	\$1,601,023.79	\$4,709,848.00	\$ -3,108,824.21	33.99 %
Cost of Goods Sold				
Cost of Goods Sold	539.58		539.58	
Total Cost of Goods Sold	\$539.58	\$0.00	\$539.58	0.00%
Gross Profit	\$1,600,484.21	\$4,709,848.00	\$ -3,109,363.79	33.98 %
Expenses				
64300 Meals and Entertainment (deleted)		0.00	0.00	
66000 Payroll Expenses	12,502.31		12,502.31	
66100 Employee Insurance				
66110 Dental Insurance	1,128.56	5,179.00	-4,050.44	21.79 %
66120 Disability		5,760.00	-5,760.00	
66130 Life Insurance	247.14	4,791.00	-4,543.86	5.16 %
66140 Medical Insurance	39,746.98	278,642.00	-238,895.02	14.26 %
Total 66100 Employee Insurance	41,122.68	294,372.00	-253,249.32	13.97 %
66200 Wages	508.13	274,000.00	-273,491.87	0.19 %
Department Heads Salary	79,930.31	67,934.00	11,996.31	117.66 %
Golf Course Maint	21,002.00	168,092.00	-147,090.00	12.49 %
Golf Outside Services (deleted)		11,467.00	-11,467.00	
Golf Shop Wages	6,926.44	80,352.00	-73,425.56	8.62 %
P & R Ind. Contractors	1,333.41		1,333.41	
P&R Office Manager	3,421.94	32,000.00	-28,578.06	10.69 %
P&R Program Supervisor	11,741.46	44,500.00	-32,758.54	26.39 %
Program Supervisor	10,295.03		10,295.03	

Rec Center Building/Maint	6,631.23		6,631.23	
Rec Center Full Time	21,221.80		21,221.80	
Rec Center Instructor	794.50		794.50	
Rec Center Part-Time	24,863.64	12,000.00	12,863.64	207.20 %
Total 66200 Wages	188,669.89	690,345.00	-501,675.11	27.33 %
66300 Retirement Account				
401K		9,000.00	-9,000.00	
457B Employee Contribution		0.00	0.00	
457B Employer Cont		8,000.00	-8,000.00	
Total 66300 Retirement Account	0.00	17,000.00	-17,000.00	0.00
67000 Payroll Taxes		13,000.00	-13,000.00	
CO State Payroll Tax	1,720.15		1,720.15	
Total 67000 Payroll Taxes	1,720.15	13,000.00	-11,279.85	13.23 %
Company Contributions				
Retirement	1,672.30		1,672.30	
Total Company Contributions	1,672.30	0.00	1,672.30	0.00
PLT	2,508.81		2,508.81	
Taxes				
CO Unemployment Tax	2,563.24		2,563.24	
Federal Taxes (941/944)	9,390.00		9,390.00	
Federal Unemployment (940)	319.29		319.29	
Total Taxes	12,272.53	0.00	12,272.53	0.00
Total 66000 Payroll Expenses	260,468.67	1,014,717.00	-754,248.33	25.67 %
Ally-Tacoma Interest	202.86		202.86	
Automobile Expense	369.22	1,000.00	-630.78	36.92 %
Contingency		250,000.00	-250,000.00	
Engineering	812.50		812.50	
General and Administrative	4.42		4.42	
Accounting	90.54	18,000.00	-17,909.46	0.50 %
Advantage Club Promotion	70.50	1,500.00	-1,429.50	4.70 %
Advertising and Promotion	1,031.67	20,000.00	-18,968.33	5.16 %
Bank Service Charges	53.93	3,600.00	-3,546.07	1.50 %
Bankcard Fees	775.23	10,230.00	-9,454.77	7.58 %
Closing Costs	10,903.72		10,903.72	
Computer and Internet Expenses	3,635.08	13,624.00	-9,988.92	26.68 %
District Oversight Management	33,083.32	99,250.00	-66,166.68	33.33 %
Dues	1,376.15	2,660.00	-1,283.85	51.73 %
Elections	7,484.64	18,000.00	-10,515.36	41.58 %
Employee Background Verif	339.04		339.04	
Insurance Expense		16,000.00	-16,000.00	
Property & Liability	14,831.00	19,000.00	-4,169.00	78.06 %
Workers Comp	7,131.00	16,500.00	-9,369.00	43.22 %
Total Insurance Expense	21,962.00	51,500.00	-29,538.00	42.64 %
Office Equipment	2,412.67		2,412.67	
Office Supplies	1,998.15	16,700.00	-14,701.85	11.96 %
Office/General Administrative Expenses	1,053.29		1,053.29	
Payroll Services	244.94	10,000.00	-9,755.06	2.45 %
Postage & Freight	590.80	2,400.00	-1,809.20	24.62 %
Printing	409.03	1,400.00	-990.97	29.22 %
Professional Fees				

Audit-Statutory		25,000.00	-25,000.00	
Legal	44,921.50	60,000.00	-15,078.50	74.87 %
Total Professional Fees	44,921.50	85,000.00	-40,078.50	52.85 %
Repair/Maintenance Office Equip	427.45	3,000.00	-2,572.55	14.25 %
Security System	475.68		475.68	
Telephone Expense	4,640.29	14,760.00	-10,119.71	31.44 %
Training/Dues/Subscriptions	1,444.25	1,500.00	-55.75	96.28 %
Total General and Administrative	139,428.29	373,124.00	-233,695.71	37.37 %
Late Fee	3.10		3.10	
Misc. Expense	1,001.04		1,001.04	
Non-Operating Expense				
Treasurer's Fees	22,509.31	70,000.00	-47,490.69	32.16 %
Total Non-Operating Expense	22,509.31	70,000.00	-47,490.69	32.16 %
Operating Expense				
Course Maintenance Expense				
Building Materials		1,500.00	-1,500.00	
Cart/Supplies/Parts		1,500.00	-1,500.00	
Chemicals		20,000.00	-20,000.00	
Electric Pump House		23,277.00	-23,277.00	
Electricity		3,600.00	-3,600.00	
Equipment Lease		56,388.00	-56,388.00	
Equipment Rental	1,479.97	900.00	579.97	164.44 %
Equipment Repairs	8,115.57	15,000.00	-6,884.43	54.10 %
Fertilizer		21,000.00	-21,000.00	
Flowers		1,000.00	-1,000.00	
Gas/Oil	642.00	24,000.00	-23,358.00	2.68 %
Golf Cart Lease Expense		52,941.00	-52,941.00	
Ground Improvement	0.00	650.00	-650.00	0.00 %
Irrigation Repairs	992.57	14,500.00	-13,507.43	6.85 %
Maintenance Supplies/Equipment	3,943.21	6,150.00	-2,206.79	64.12 %
Maintenance Uniforms		800.00	-800.00	
Maintenance/Capital Expense		15,000.00	-15,000.00	
Sand/Soil		14,000.00	-14,000.00	
Seed/Sod		3,000.00	-3,000.00	
Soil Testing		1,400.00	-1,400.00	
Tool Expense		1,200.00	-1,200.00	
Total Course Maintenance Expense	15,173.32	277,806.00	-262,632.68	5.46 %
Credit Card Fees	0.00	6,730.00	-6,730.00	0.00 %
Music	316.00		316.00	
Park&Rec Operating Expenses				
Arena		1,000.00	-1,000.00	
Ball Field Equipment	50.80	1,500.00	-1,449.20	3.39 %
Cleaning Facilities	153.22	10,900.00	-10,746.78	1.41 %
Cleaning Supplies	884.91	1,000.00	-115.09	88.49 %
Community Park Maintenance		36,000.00	-36,000.00	
Cottonwood/Callahan		18,000.00	-18,000.00	
Landscape Maintenance	1,024.60	16,500.00	-15,475.40	6.21 %
Program Expenditures	1,163.16	64,500.00	-63,336.84	1.80 %
Basketball-Girls	1,499.05		1,499.05	
Soccer	556.75		556.75	
Volley ball	148.25		148.25	
Wrestling	648.00		648.00	

Total Program Expenditures	4,015.21	64,500.00	-60,484.79	6.23 %
Skate and Dog Parks	264.00	2,000.00	-1,736.00	13.20 %
Total Park&Rec Operating Expenses	6,392.74	151,400.00	-145,007.26	4.22 %
Pro-Shop Expenses				
Cards/Pens/Tags		800.00	-800.00	
Club Rental/Repair		500.00	-500.00	
Cost of Goods Sold	797.50	5,500.00	-4,702.50	14.50 %
Balls/Gloves		13,180.00	-13,180.00	
Hard Goods	9,043.05	18,000.00	-8,956.95	50.24 %
Headwear		8,990.00	-8,990.00	
Soft Goods	31,473.28	11,370.00	20,103.28	276.81 %
Total Cost of Goods Sold	41,313.83	57,040.00	-15,726.17	72.43 %
Driving Range		2,000.00	-2,000.00	
Supplies	42.85	400.00	-357.15	10.71 %
Total Pro-Shop Expenses	41,356.68	60,740.00	-19,383.32	68.09 %
Rec Center Operating Expenses				
First Aid		300.00	-300.00	
Janitorial	10,816.56	44,500.00	-33,683.44	24.31 %
Pool Expense	77.15	11,500.00	-11,422.85	0.67 %
Rec Ctr Extended Hours		50,000.00	-50,000.00	
Repairs & Maintenance General	933.80		933.80	
Supplies	2,521.89	0.00	2,521.89	
Total Rec Center Operating Expenses	14,349.40	106,300.00	-91,950.60	13.50 %
Television-Music	293.94	840.00	-546.06	34.99 %
Utilities	136.97		136.97	
Holy Cross	2,497.03		2,497.03	
Sewer	2,355.18	6,500.00	-4,144.82	36.23 %
Trash	722.02	1,200.00	-477.98	60.17 %
Utilities Misc	6,077.10	72,000.00	-65,922.90	8.44 %
Electrical & Gas (deleted)		0.00	0.00	
Total Utilities Misc	6,077.10	72,000.00	-65,922.90	8.44 %
Water	1,021.95	18,000.00	-16,978.05	5.68 %
Xcel	12,669.93	23,280.00	-10,610.07	54.42 %
Total Utilities	25,480.18	120,980.00	-95,499.82	21.06 %
Total Operating Expense	103,362.26	724,796.00	-621,433.74	14.26 %
Repairs and Maintenance	269.56		269.56	
Building Repair & Maintenance	1,677.32	27,000.00	-25,322.68	6.21 %
Equipment Repairs & Maintenance	0.00	4,500.00	-4,500.00	0.00 %
Total Repairs and Maintenance	1,946.88	31,500.00	-29,553.12	6.18 %
Total Expenses	\$530,104.13	\$2,465,137.00	\$ -1,935,032.87	21.50 %
Net Operating Income	\$1,070,380.08	\$2,244,711.00	\$ -1,174,330.92	47.68 %
Other Income				
Transfer In		2,184,957.00	-2,184,957.00	
Total Other Income	\$0.00	\$2,184,957.00	\$ -2,184,957.00	0.00 %
Other Expenses				
Capital Projects/Equipment		175,000.00	-175,000.00	
Ball Field/Other Property		75,000.00	-75,000.00	
Community Park	55,503.08	286,000.00	-230,496.92	19.41 %

Irrigation Pond		100,000.00	-100,000.00	
Irrigation System		350,000.00	-350,000.00	
Level Tee Boxes		50,000.00	-50,000.00	
Total Capital Projects/Equipment	55,503.08	1,036,000.00	-980,496.92	5.36 %
Property Tax Abatement	132.38	50,000.00	-49,867.62	0.26 %
Transfers Out		2,184,957.00	-2,184,957.00	
Total Other Expenses	\$55,635.46	\$3,270,957.00	\$ -3,215,321.54	1.70 %
Net Other Income	\$ -55,635.46	\$ -1,086,000.00	\$ 1,030,364.54	5.12 %
Net Income	\$1,014,744.62	\$1,158,711.00	\$ -143,966.38	87.58 %

Wednesday, May 11, 2016 11:44:22 AM PDT GMT-6 - Accrual Basis