

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through May 2016

| | Jan - May 16 | Budget | \$ Over Budget |
|-----------------------------------|---------------------|---------------------|----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Misc. Income | 0.00 | 6,000.00 | -6,000.00 |
| Non-Operating Income | | | |
| Conservation Trust Fund | 4,619.23 | 20,000.00 | -15,380.77 |
| Gas Royalties | 719.69 | 5,000.00 | -4,280.31 |
| Grants | 147,500.00 | 193,500.00 | -46,000.00 |
| Interest Income | 90.76 | 25,000.00 | -24,909.24 |
| Property Tax Revenue | 2,588,126.51 | 3,631,616.00 | -1,043,489.49 |
| Special Ownership Tax | 60,790.24 | 72,632.00 | -11,841.76 |
| Non-Operating Income - Other | 583.08 | | |
| Total Non-Operating Income | 2,802,429.51 | 3,947,748.00 | -1,145,318.49 |
| Operating Income | | | |
| Course Income | | | |
| Advantage Club | 124,160.00 | 149,000.00 | -24,840.00 |
| Cart Fees | 25,111.00 | 101,000.00 | -75,889.00 |
| Driving Range | 4,408.20 | 16,000.00 | -11,591.80 |
| Gift Certificates | 1,597.54 | | |
| Green Fees | 54,655.00 | 209,000.00 | -154,345.00 |
| Payment on Account | 15,957.99 | | |
| Total Course Income | 225,889.73 | 475,000.00 | -249,110.27 |
| Golf Pro Shop Sales | | | |
| Balls-Gloves | 4,690.53 | 18,800.00 | -14,109.47 |
| Hard Goods | 3,744.74 | 22,500.00 | -18,755.26 |
| Headware | 5,427.33 | 12,800.00 | -7,372.67 |
| Soft Goods | 6,057.94 | 16,200.00 | -10,142.06 |
| Golf Pro Shop Sales - Other | 16.16 | | |
| Total Golf Pro Shop Sales | 19,936.70 | 70,300.00 | -50,363.30 |
| P&R Program Fees | | | |
| Baseball | 440.00 | 3,760.55 | -3,320.55 |
| Basketball-Youth Girls | 265.00 | | |
| Basketball | 305.00 | 932.11 | -627.11 |
| Basketball-Tiny Tot | 240.00 | 547.96 | -307.96 |
| Card Making Class | 660.00 | 849.25 | -189.25 |
| Craft Fair | 130.00 | 517.84 | -387.84 |
| Misc. | 3,210.00 | | |
| Movies under the Stars | 1,800.00 | 3,728.45 | -1,928.45 |
| Soccer | 1,555.00 | 5,276.79 | -3,721.79 |
| Soccer-Under 8 | 0.00 | 1,739.94 | -1,739.94 |
| Softball-Youth | 495.00 | 2,195.64 | -1,700.64 |
| Tee Ball | 742.00 | 2,475.27 | -1,733.27 |
| Volleyball-Adult | 640.00 | 1,449.95 | -809.95 |
| Wrestling-Youth | 1,312.10 | 5,994.51 | -4,682.41 |
| Wrestling Tee Shirts | -473.75 | 2,152.14 | -2,625.89 |
| Wrestling Youth Tournament | 0.00 | 8,379.60 | -8,379.60 |
| Total P&R Program Fees | 11,320.35 | 40,000.00 | -28,679.65 |
| Rec Sales | | | |
| Activation Fees | 37,162.50 | 36,000.00 | 1,162.50 |
| Canvas Creations | 1,715.00 | | |
| Charges for Service | 0.00 | 23,000.00 | -23,000.00 |
| Daily Admissions | 10,733.90 | | |
| Equipment Rental | 714.98 | | |
| Fitness Classes | 4,724.11 | | |
| Game Room | 206.75 | | |
| Gift Certificates | 2.00 | | |
| Membership Card | 51.00 | | |
| Memberships | 5,826.55 | 55,000.00 | -49,173.45 |
| Misc. Program Income | 19,906.14 | | |
| Room Rentals | 5,073.15 | 26,000.00 | -20,926.85 |
| Sale of Goods | | | |
| Vending | 821.81 | | |
| Vending Taxable | 994.52 | | |
| Sale of Goods - Other | 578.29 | 8,000.00 | -7,421.71 |
| Total Sale of Goods | 2,394.62 | 8,000.00 | -5,605.38 |
| Silver Sneakers | 837.50 | | |
| Swim Lessons | 1,662.25 | | |
| Weight Room Safety | 1,279.00 | | |
| Total Rec Sales | 92,289.45 | 148,000.00 | -55,710.55 |
| Rent Cafe | | | |
| Rental Income | 0.00 | 12,000.00 | -12,000.00 |
| SAND WEDGE UTILITY REIMBURSE | 1,725.60 | 10,800.00 | -9,074.40 |
| Rent Cafe - Other | 4,000.00 | | |
| Total Rent Cafe | 5,725.60 | 22,800.00 | -17,074.40 |
| Total Operating Income | 355,161.83 | 756,100.00 | -400,938.17 |
| Sales | 1,000.00 | | |
| Total Income | 3,158,591.34 | 4,709,848.00 | -1,551,256.66 |
| Cost of Goods Sold | | | |
| Cost of Goods Sold | 539.58 | 5,500.00 | -4,960.42 |
| Total COGS | 539.58 | 5,500.00 | -4,960.42 |
| Gross Profit | 3,158,051.76 | 4,704,348.00 | -1,546,296.24 |
| Expense | | | |
| Ally-Tacoma Interest | 202.86 | | |
| Automobile Expense | 369.22 | 2,000.00 | -1,630.78 |
| Contingency | 0.00 | 250,000.00 | -250,000.00 |
| Engineering | 812.50 | | |
| General and Administrative | | | |
| Accounting | 90.54 | 18,000.00 | -17,909.46 |
| Advantage Club Promotion | 70.50 | 1,500.00 | -1,429.50 |
| Advertising and Promotion | 1,152.17 | 20,000.00 | -18,847.83 |
| Bank Service Charges | 116.32 | 5,100.00 | -4,983.68 |
| Bankcard Fees | 930.18 | 10,230.00 | -9,299.82 |

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| Closing Costs | 10,903.72 | | |
| Computer and Internet Expenses | 4,140.91 | 13,624.00 | -9,483.09 |
| District Oversight Management | 41,354.15 | 99,250.00 | -57,895.85 |
| Dues | 1,376.15 | 2,660.00 | -1,283.85 |
| Elections | 18,990.59 | 18,000.00 | 990.59 |
| Employee Background Verif | 352.74 | | |
| Insurance Expense | | | |
| Property & Liability | 14,831.00 | 35,000.00 | -20,169.00 |
| Workers Comp | 7,131.00 | 16,500.00 | -9,369.00 |
| Total Insurance Expense | 21,962.00 | 51,500.00 | -29,538.00 |
| Licenses | -50.00 | | |
| Office Equipment | 2,412.67 | | |
| Office Supplies | 2,811.54 | 16,700.00 | -13,888.46 |
| Office/General Administrative | 1,053.29 | | |
| Payroll Services | 244.94 | 10,000.00 | -9,755.06 |
| Postage & Freight | 1,559.88 | 2,400.00 | -840.12 |
| Printing | 409.03 | 1,400.00 | -990.97 |
| Professional Fees | | | |
| Audit-Statutory | 0.00 | 25,000.00 | -25,000.00 |
| Legal | 51,295.00 | 60,000.00 | -8,705.00 |
| Total Professional Fees | 51,295.00 | 85,000.00 | -33,705.00 |
| Repair/Maintenance Office Equip | 427.45 | 3,000.00 | -2,572.55 |
| Security System | 475.68 | | |
| Telephone Expense | 6,213.97 | 14,760.00 | -8,546.03 |
| Training/Dues/Subscriptions | 1,779.25 | 1,500.00 | 279.25 |
| General and Administrative - Other | 4.42 | | |
| Total General and Administrative | 170,077.09 | 374,624.00 | -204,546.91 |
| Interest Expense | | | |
| Ally-Tacoma Interest Exp | 93.67 | | |
| Total Interest Expense | 93.67 | | |
| Late Fee | 3.10 | | |
| Misc. Expense | 4,822.75 | | |
| Non-Operating Expense | | | |
| Treasurer's Fees | 51,759.97 | 70,000.00 | -18,240.03 |
| Total Non-Operating Expense | 51,759.97 | 70,000.00 | -18,240.03 |
| Operating Expense | | | |
| Course Maintenance Expense | | | |
| Cart/Supplies/Parts | 1,604.85 | 1,500.00 | 104.85 |
| Chemicals | 256.60 | 20,000.00 | -19,743.40 |
| Driving Range | 0.00 | 2,000.00 | -2,000.00 |
| Electric Pump House | 0.00 | 26,877.00 | -26,877.00 |
| Equipment Lease | 0.00 | 56,388.00 | -56,388.00 |
| Equipment Rental | 1,479.97 | 900.00 | 579.97 |
| Equipment Repairs | 8,115.57 | 15,000.00 | -6,884.43 |
| Fertilizer | 4,436.14 | 21,000.00 | -16,563.86 |
| Flowers | 0.00 | 1,000.00 | -1,000.00 |
| Gas/Oil | 642.00 | 24,000.00 | -23,358.00 |
| Golf Cart Lease Expense | 0.00 | 52,941.00 | -52,941.00 |
| Ground Improvement | 0.00 | 650.00 | -650.00 |
| Irrigation Repairs | 992.57 | 14,500.00 | -13,507.43 |
| Maintenance Supplies/Equipment | 11,490.24 | 6,150.00 | 5,340.24 |
| Maintenance Uniforms | 0.00 | 800.00 | -800.00 |
| Maintenance/Capital Expense | 0.00 | 15,000.00 | -15,000.00 |
| Sand/Soil | 3,847.77 | 17,000.00 | -13,152.23 |
| Soil Testing | 317.82 | 1,400.00 | -1,082.18 |
| Tool Expense | 0.00 | 1,200.00 | -1,200.00 |
| Course Maintenance Expense - Other | 105.42 | | |
| Total Course Maintenance Expense | 33,288.95 | 278,306.00 | -245,017.05 |
| Credit Card Fees | 0.00 | 6,730.00 | -6,730.00 |
| Landscape Maintenance | 1,695.60 | 16,500.00 | -14,804.40 |
| Music | 316.00 | | |
| Park&Rec Operating Expenses | | | |
| Arena | 0.00 | 1,000.00 | -1,000.00 |
| Ball Field Equipment | 50.80 | 1,500.00 | -1,449.20 |
| Cleaning Facilities | 161.22 | 7,500.00 | -7,338.78 |
| Cleaning Supplies | 884.91 | 1,000.00 | -115.09 |
| Community Park Maintenance | 0.00 | 36,000.00 | -36,000.00 |
| Cottonwood/Callahan | 0.00 | 18,000.00 | -18,000.00 |
| Program Expenditures-P&R | | | |
| Basketball-Girls | 1,499.05 | | |
| Movies under the Stars | 1,648.00 | | |
| Soccer | 626.75 | | |
| Volley ball | 148.25 | | |
| Wrestling | 1,016.00 | | |
| Program Expenditures-P&R - Other | 1,183.16 | 56,000.00 | -54,816.84 |
| Total Program Expenditures-P&R | 6,121.21 | 56,000.00 | -49,878.79 |
| Skate and Dog Parks | 264.00 | 2,000.00 | -1,736.00 |
| Total Park&Rec Operating Expenses | 7,482.14 | 123,000.00 | -115,517.86 |
| Pro-Shop Expenses | | | |
| Cards/Pens/Tags | 0.00 | 800.00 | -800.00 |
| Club Rental/Repair | 0.00 | 500.00 | -500.00 |
| Cost of Goods Sold(403) | | | |
| Balls/Gloves | 0.00 | 13,180.00 | -13,180.00 |
| Hard Goods | 12,982.44 | 18,000.00 | -5,017.56 |
| Headwear | 0.00 | 8,990.00 | -8,990.00 |
| Soft Goods | 33,381.75 | 11,370.00 | 22,011.75 |
| Cost of Goods Sold(403) - Other | 797.50 | | |
| Total Cost of Goods Sold(403) | 47,161.69 | 51,540.00 | -4,378.31 |
| Janitorial/Building Maintenance | 585.00 | 3,400.00 | -2,815.00 |
| Miscellaneous | 0.00 | 500.00 | -500.00 |
| Supplies | 42.85 | 400.00 | -357.15 |

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| Total Pro-Shop Expenses | 47,789.54 | 57,140.00 | -9,350.46 |
| Rec Center Operating Expenses | | | |
| First Aid | 0.00 | 300.00 | -300.00 |
| Janitorial | 14,421.88 | 44,500.00 | -30,078.12 |
| Pool Expense | 544.15 | 11,500.00 | -10,955.85 |
| Program Expenditures-Rec | 0.00 | 8,500.00 | -8,500.00 |
| Rec Ctr Extended Hours | 0.00 | 50,000.00 | -50,000.00 |
| Repairs & Maintenance General | 2,150.05 | | |
| Supplies | 3,607.14 | 4,000.00 | -392.86 |
| Total Rec Center Operating Expenses | 20,723.22 | 118,800.00 | -98,076.78 |
| Television-Music | 440.91 | 840.00 | -399.09 |
| Utilities | | | |
| Holy Cross | 5,269.49 | | |
| Sewer | 3,140.24 | 6,500.00 | -3,359.76 |
| Trash | 926.82 | 1,200.00 | -273.18 |
| Utilities Misc | 7,139.35 | 86,400.00 | -79,260.65 |
| Water | 1,514.46 | 18,000.00 | -16,485.54 |
| Xcel | 17,016.69 | | |
| Utilities - Other | 136.97 | 8,880.00 | -8,743.03 |
| Total Utilities | 35,144.02 | 120,980.00 | -85,835.98 |
| Total Operating Expense | 146,880.38 | 722,296.00 | -575,415.62 |
| Payroll Expenses | | | |
| Company Contributions | | | |
| Retirement | 2,320.09 | | |
| Total Company Contributions | 2,320.09 | | |
| Employee Insurance | | | |
| Dental Insurance | 1,455.35 | 5,179.00 | -3,723.65 |
| Disability | 0.00 | 5,760.00 | -5,760.00 |
| Life Insurance | 247.14 | 4,790.50 | -4,543.36 |
| Medical Insurance | 47,925.90 | 206,119.00 | -158,193.10 |
| Total Employee Insurance | 49,628.39 | 221,848.50 | -172,220.11 |
| Payroll Taxes | 0.00 | 56,793.00 | -56,793.00 |
| PLT | 2,508.81 | | |
| Retirement Account | | | |
| 457B Employee Contribution | 0.00 | 4,000.00 | -4,000.00 |
| 457B Employer Cont | 0.00 | 13,000.00 | -13,000.00 |
| Total Retirement Account | 0.00 | 17,000.00 | -17,000.00 |
| Taxes | | | |
| CO Unemployment Tax | 3,419.97 | | |
| Federal Taxes (941/944) | 14,526.01 | | |
| Federal Unemployment (940) | 458.93 | | |
| Total Taxes | 18,404.91 | | |
| Wages | | | |
| Department Heads Salary | 96,938.45 | | |
| Golf Course Maint | 32,354.09 | | |
| Golf Shop Wages | 11,139.65 | | |
| P & R Ind. Contractors | 2,378.41 | | |
| P&R Office Manager | 3,421.94 | | |
| P&R Program Supervisor | 11,741.46 | | |
| Program Supervisor | 13,218.11 | | |
| Rec Center Building/Maint | 6,631.23 | | |
| Rec Center Full Time | 30,038.38 | | |
| Rec Center Instructor | 1,904.00 | | |
| Rec Center Part-Time | 36,031.58 | | |
| Wages - Other | 508.13 | 690,345.00 | -689,836.87 |
| Total Wages | 246,305.43 | 690,345.00 | -444,039.57 |
| Payroll Expenses - Other | 12,603.28 | | |
| Total Payroll Expenses | 331,770.91 | 985,986.50 | -654,215.59 |
| Repairs and Maintenance | | | |
| Building Repair & Maintenance | 2,867.32 | 27,000.00 | -24,132.68 |
| Equipment Repairs & Maintenance | 1,074.92 | 4,500.00 | -3,425.08 |
| Repairs and Maintenance - Other | 431.22 | | |
| Total Repairs and Maintenance | 4,373.46 | 31,500.00 | -27,126.54 |
| Uncategorized Expense | 0.31 | | |
| Total Expense | 711,166.22 | 2,436,406.50 | -1,725,240.28 |
| Net Ordinary Income | 2,446,885.54 | 2,267,941.50 | 178,944.04 |
| Other Income/Expense | | | |
| Other Income | | | |
| Transfer In | 0.00 | 2,164,956.50 | -2,164,956.50 |
| Total Other Income | 0.00 | 2,164,956.50 | -2,164,956.50 |
| Other Expense | | | |
| Capital Projects/Equipment | | | |
| Ball Field/Other Property | 0.00 | 75,000.00 | -75,000.00 |
| Community Park | 60,242.47 | 286,000.00 | -225,757.53 |
| Irrigation Pond | 0.00 | 100,000.00 | -100,000.00 |
| 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 | 60,242.47 | 1,036,000.00 | -975,757.53 |
| Property Tax Abatement | 134.82 | 50,000.00 | -49,865.18 |
| Transfers Out | 0.00 | 2,164,956.50 | -2,164,956.50 |
| Total Other Expense | 60,377.29 | 3,250,956.50 | -3,190,579.21 |

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Accrual Basis

Parachute Battlement Mesa Park & Rec District
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|------------------|---------------------|---------------------|---------------------|
| Net Other Income | -60,377.29 | -1,086,000.00 | 1,025,622.71 |
| Net Income | <u>2,386,508.25</u> | <u>1,181,941.50</u> | <u>1,204,566.75</u> |