

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

Accrual Basis

January through July 2016

	Jan - Jul 16	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Misc. Income	583.00	6,000.00	-5,417.00
<b>Non-Operating Income</b>			
Conservation Trust Fund	12,005.69	20,000.00	-7,994.31
Gas Royalties	1,065.34	5,000.00	-3,934.66
Grants	147,500.00	193,500.00	-46,000.00
Interest Income	338.47	25,000.00	-24,661.53
Property Tax Revenue			
Abatement	-22.42		
Property Tax Revenue - Other	3,616,898.16	3,631,616.00	-14,717.84
<b>Total Property Tax Revenue</b>	3,616,875.74	3,631,616.00	-14,740.26
Rent Cafe			
Rental Income	0.00	12,000.00	-12,000.00
SAND WEDGE UTILITY REIMBURSE	3,028.61	10,800.00	-7,771.39
Rent Cafe - Other	6,000.00		
<b>Total Rent Cafe</b>	9,028.61	22,800.00	-13,771.39
Specific Ownership Tax	89,319.21	72,632.00	16,687.21
Non-Operating Income - Other	583.08		
<b>Total Non-Operating Income</b>	3,876,716.14	3,970,548.00	-93,831.86
<b>Operating Income</b>			
<b>Course Income</b>			
Advantage Club-Memberships	125,635.00	149,000.00	-23,365.00
Cart Fees	37,291.00	101,000.00	-63,709.00
Driving Range	5,956.20	16,000.00	-10,043.80
Gift Certificates	1,597.54		
Green Fees	78,305.00	209,000.00	-130,695.00
Payment on Account	19,300.53		
Course Income - Other	113,586.58		
<b>Total Course Income</b>	381,671.85	475,000.00	-93,328.15
Golf Pro Shop Sales			
Balls-Gloves	7,120.01	18,800.00	-11,679.99
Hard Goods	6,955.49	22,500.00	-15,544.51
Headware	7,376.17	12,800.00	-5,423.83
Soft Goods	9,112.02	16,200.00	-7,087.98
Golf Pro Shop Sales - Other	16.16		
<b>Total Golf Pro Shop Sales</b>	30,579.85	70,300.00	-39,720.15
<b>P&amp;R Program Fees</b>			
Baseball	495.00	3,760.55	-3,265.55
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	1,802.50	5,276.79	-3,474.29
Soccer-Under 8	0.00	1,739.94	-1,739.94
Softball-Youth	605.00	2,195.64	-1,590.64
Tee Ball	742.00	2,475.27	-1,733.27
Volleyball-Adult	640.00	1,449.95	-809.95
Wrestling-Youth	829.18	5,994.51	-5,165.33
Wrestling Tee Shirts	720.00	2,152.14	-1,432.14
Wrestling Youth Tournament	0.00	8,379.60	-8,379.60
<b>Total P&amp;R Program Fees</b>	12,443.68	40,000.00	-27,556.32
<b>Rec Sales</b>			
Activation Fees	45,767.50	36,000.00	9,767.50
Canvas Creations	2,230.00		
Charges for Service	0.00	23,000.00	-23,000.00
Daily Admissions	16,803.02		
Equipment Rental	1,053.98		
Fitness Classes	5,986.81		
Game Room	297.25		
Gift Certificates	2.00		
Membership Card	110.00		
Memberships	7,667.00	55,000.00	-47,333.00
Misc. Program Income	19,601.73		
Room Rentals	6,357.25	26,000.00	-19,642.75
Sale of Goods			
Vending	959.13		
Vending Taxable	2,107.88		
Sale of Goods - Other	739.06	8,000.00	-7,260.94
<b>Total Sale of Goods</b>	3,806.07	8,000.00	-4,193.93

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Silver Sneakers	1,732.50		
Swim Lessons	3,731.25		
Weight Room Saffety	1,979.00		
<b>Total Rec Sales</b>	<b>117,125.36</b>	<b>148,000.00</b>	<b>-30,874.64</b>
<b>Total Operating Income</b>	<b>541,820.74</b>	<b>733,300.00</b>	<b>-191,479.26</b>
Sales	1,000.00		
<b>Total Income</b>	<b>4,420,119.88</b>	<b>4,709,848.00</b>	<b>-289,728.12</b>
Cost of Goods Sold			
Cost of Goods Sold	391.20	5,500.00	-5,108.80
<b>Total COGS</b>	<b>391.20</b>	<b>5,500.00</b>	<b>-5,108.80</b>
<b>Gross Profit</b>	<b>4,419,728.68</b>	<b>4,704,348.00</b>	<b>-284,619.32</b>
<b>Expense</b>			
*Payroll Expenses	118,854.24		
Ally-Tacoma Interest	296.53		
Automobile Expense	448.19	2,000.00	-1,551.81
Contingency	0.00	250,000.00	-250,000.00
Engineering	812.50		
<b>General and Administrative</b>			
Accounting	961.79	18,000.00	-17,038.21
Advantage Club Promotion	0.00	1,500.00	-1,500.00
Advertising and Promotion	4,305.48	20,000.00	-15,694.52
Bank Service Charges	116.32	5,100.00	-4,983.68
Bankcard Fees	4,117.34	10,230.00	-6,112.66
Closing Costs	10,903.72		
Computer and Internet Expenses	5,809.89	13,624.00	-7,814.11
District Oversight Management	57,895.81	99,250.00	-41,354.19
Dues	2,025.15	2,660.00	-634.85
Elections	19,664.50	18,000.00	1,664.50
Employee Background Verif	414.39		
Insurance Expense			
Property & Liability	25,508.00	35,000.00	-9,492.00
Workers Comp	9,985.00	16,500.00	-6,515.00
<b>Total Insurance Expense</b>	<b>35,493.00</b>	<b>51,500.00</b>	<b>-16,007.00</b>
Licenses	-40.00		
Office Equipment	2,412.67		
Office Supplies	4,828.82	16,700.00	-11,871.18
Office/General Administrative	1,053.29		
Payroll Services	567.44	10,000.00	-9,432.56
Postage & Freight	1,838.18	2,400.00	-561.82
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
<b>Total Professional Fees</b>	<b>51,295.00</b>	<b>85,000.00</b>	<b>-33,705.00</b>
Repair/Maintenance Office Equip	427.45	3,000.00	-2,572.55
Security System	684.24		
Telephone Expense	8,372.17	14,760.00	-6,387.83
Training/Dues/Subscriptions	1,870.85	1,500.00	370.85
General and Administrative - Other	4.42		
<b>Total General and Administrative</b>	<b>215,430.95</b>	<b>374,624.00</b>	<b>-159,193.05</b>
Late Fee	3.10		
Misc. Expense	1,589.28		
<b>Non-Operating Expense</b>			
Treasurer's Fees	72,338.11	70,000.00	2,338.11
<b>Total Non-Operating Expense</b>	<b>72,338.11</b>	<b>70,000.00</b>	<b>2,338.11</b>
<b>Operating Expense</b>			
<b>Course Maintenance Expense</b>			
Cart/Supplies/Parts	2,432.72	1,500.00	932.72
Chemicals	256.60	20,000.00	-19,743.40
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	11,698.12	15,000.00	-3,301.88
Fertilizer	4,436.14	21,000.00	-16,563.86
Flowers	867.52	1,000.00	-132.48
Gas/Oil	4,051.34	24,000.00	-19,948.66
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	13,813.55	6,150.00	7,663.55
Maintenance Uniforms	0.00	800.00	-800.00
Maintenance/Capital Expense	0.00	15,000.00	-15,000.00
Sand/Soil/Seed	26,373.44	17,000.00	9,373.44
Soil Testing	681.23	1,400.00	-718.77

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Tool Expense	0.00	1,200.00	-1,200.00
Course Maintenance Expense - Other	8,726.81		
<b>Total Course Maintenance Expense</b>	<b>74,330.04</b>	<b>251,429.00</b>	<b>-177,098.96</b>
Landscape Maintenance	12,089.60	16,500.00	-4,410.40
<b>Park&amp;Rec Operating Expenses</b>			
Arena	487.26	1,000.00	-512.74
Ball Field Equipment	50.80	1,500.00	-1,449.20
Cleaning Facilities	171.22	7,500.00	-7,328.78
Cleaning Supplies	0.00	1,000.00	-1,000.00
Community Park Maintenance	6,401.25	36,000.00	-29,598.75
Cottonwood/Callahan	331.75	18,000.00	-17,668.25
<b>Program Expenditures-P&amp;R</b>			
Baseball	840.09		
Basketball	1,499.05		
Movies under the Stars	1,648.00		
Soccer	796.25		
Tee Ball	331.25		
Volley ball	148.25		
Wrestling	2,209.75		
Program Expenditures-P&R - Other	1,183.16	56,000.00	-54,816.84
<b>Total Program Expenditures-P&amp;R</b>	<b>8,655.80</b>	<b>56,000.00</b>	<b>-47,344.20</b>
Skate and Dog Parks	345.61	2,000.00	-1,654.39
Park&Rec Operating Expenses - Other	25.00		
<b>Total Park&amp;Rec Operating Expenses</b>	<b>16,468.69</b>	<b>123,000.00</b>	<b>-106,531.31</b>
<b>Pro-Shop Expenses</b>			
Cards/Pens/Tags	0.00	800.00	-800.00
Club Rental/Repair	0.00	500.00	-500.00
Cost of Goods Sold			
Balls/Gloves	0.00	13,180.00	-13,180.00
Hard Goods	19,331.46	18,000.00	1,331.46
Headwear	0.00	8,990.00	-8,990.00
Soft Goods	38,431.75	11,370.00	27,061.75
Cost of Goods Sold - Other	887.80		
<b>Total Cost of Goods Sold</b>	<b>58,651.01</b>	<b>51,540.00</b>	<b>7,111.01</b>
Janitorial/Building Maintenance	660.35	3,400.00	-2,739.65
Miscellaneous	0.00	500.00	-500.00
Supplies	704.06	400.00	304.06
<b>Total Pro-Shop Expenses</b>	<b>60,015.42</b>	<b>57,140.00</b>	<b>2,875.42</b>
<b>Rec Center Operating Expenses</b>			
First Aid	0.00	300.00	-300.00
Janitorial	18,027.20	44,500.00	-26,472.80
Pool Expense	11,604.35	11,500.00	104.35
Program Expenditures-Rec	1,256.95	8,500.00	-7,243.05
Rec Ctr Extended Hours	0.00	50,000.00	-50,000.00
Repairs & Maintenance General	2,076.75		
Supplies	4,956.01	4,000.00	956.01
<b>Total Rec Center Operating Expenses</b>	<b>37,921.26</b>	<b>118,800.00</b>	<b>-80,878.74</b>
Television-Music	1,203.82	840.00	363.82
<b>Utilities</b>			
Holy Cross	13,056.11		
Sewer	4,710.36	6,500.00	-1,789.64
Trash	1,336.42	1,200.00	136.42
Utilities Misc	7,389.42	86,400.00	-79,010.58
Water	13,763.40	18,000.00	-4,236.60
Xcel	26,943.17		
Utilities - Other	964.05	8,880.00	-7,915.95
<b>Total Utilities</b>	<b>68,162.93</b>	<b>120,980.00</b>	<b>-52,817.07</b>
<b>Total Operating Expense</b>	<b>270,191.76</b>	<b>688,689.00</b>	<b>-418,497.24</b>
<b>Park &amp; Rec- Maintenance</b>	<b>203.85</b>		
<b>Payroll Expenses</b>			
Company Contributions			
Retirement	-391.58		
<b>Total Company Contributions</b>	<b>-391.58</b>		
<b>Employee Insurance</b>			
Dental Insurance	2,184.15	5,179.00	-2,994.85
Disability	0.00	5,760.00	-5,760.00
Life Insurance	247.14	4,790.50	-4,543.36
Medical Insurance	62,946.60	206,119.00	-143,172.40
<b>Total Employee Insurance</b>	<b>65,377.89</b>	<b>221,848.50</b>	<b>-156,470.61</b>
Payroll Taxes	0.00	56,793.00	-56,793.00
PLT	9,641.23		

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<b>Retirement Account</b>			
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		
<b>Total Retirement Account</b>	0.00	17,000.00	-17,000.00
<b>Taxes</b>			
CO Unemployment Tax	3,322.95		
Federal Taxes (941/944)	14,251.09		
Federal Unemployment (940)	437.37		
<b>Total Taxes</b>	18,011.41		
<b>Wages</b>			
Department Heads Salary	85,752.08		
Golf Course Maint	33,421.16		
Golf Shop Wages	9,922.21		
Overtime Pay	162.28		
P & R Ind. Contractors	785.41		
P&R Janitor	2,484.00		
P&R Office Manager	3,421.94		
P&R Program Supervisor	7,526.81		
Program Supervisor	13,218.11		
Rec Center Building/Maint	6,631.23		
Rec Center Full Time	30,038.38		
Rec Center Instructor	4,550.41		
Rec Center Part-Time	35,985.37		
Wages - Other	96,842.13	690,345.00	-593,502.87
<b>Total Wages</b>	330,741.52	690,345.00	-359,603.48
<b>Payroll Expenses - Other</b>	10,961.02		
<b>Total Payroll Expenses</b>	434,341.49	985,986.50	-551,645.01
<b>Repairs and Maintenance</b>			
Building Repair & Maintenance	10,271.11	27,000.00	-16,728.89
Equipment Repairs & Maintenance	1,074.92	4,500.00	-3,425.08
Repairs and Maintenance - Other	849.12		
<b>Total Repairs and Maintenance</b>	12,195.15	31,500.00	-19,304.85
<b>Uncategorized Expense</b>	0.31		
<b>Total Expense</b>	1,126,705.46	2,402,799.50	-1,276,094.04
<b>Net Ordinary Income</b>	3,293,023.22	2,301,548.50	991,474.72
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Sales Tax Adjustments	278.64		
Transfer In	0.00	2,164,956.50	-2,164,956.50
<b>Total Other Income</b>	278.64	2,164,956.50	-2,164,677.86
<b>Other Expense</b>			
Capital Projects/Equipment			
Ball Field/Other Property	0.00	75,000.00	-75,000.00
Community Park	67,608.84	286,000.00	-218,391.16
Irrigation Pond	6,071.40	100,000.00	-93,928.60
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
<b>Total Capital Projects/Equipment</b>	73,680.24	1,036,000.00	-962,319.76
Property Tax Abatement	134.82	50,000.00	-49,865.18
Transfers Out	0.00	2,164,956.50	-2,164,956.50
<b>Total Other Expense</b>	73,815.06	3,250,956.50	-3,177,141.44
<b>Net Other Income</b>	-73,536.42	-1,086,000.00	1,012,463.58
<b>Net Income</b>	<b>3,219,486.80</b>	<b>1,215,548.50</b>	<b>2,003,938.30</b>