

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

11:38 AM
 09/11/16
 Accrual Basis

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Misc. Income	609.91	6,000.00	-5,390.09	10.2%
Non-Operating Income				
Conservation Trust Fund	12,005.69	20,000.00	-7,994.31	60.0%
Gas Royalties	1,266.68	5,000.00	-3,733.32	25.3%
Grants	147,500.00	193,500.00	-46,000.00	76.2%
Interest Income	625.56	25,000.00	-24,374.44	2.5%
Property Tax Revenue				
Abatement	-155.47			
Property Tax Abatement	-134.82			
Property Tax Revenue - Other	3,625,708.62	3,631,616.00	-5,907.38	99.8%
Total Property Tax Revenue	3,625,418.33	3,581,616.00	43,802.33	101.2%
Rent Cafe				
Rental Income	0.00	12,000.00	-12,000.00	0.0%
SAND WEDGE UTILITY REIMBURSE	3,726.50	10,800.00	-7,073.50	34.5%
Rent Cafe - Other	7,000.00			
Total Rent Cafe	10,726.50	22,800.00	-12,073.50	47.0%
Specific Ownership Tax	116,570.64	72,632.00	43,938.64	160.5%
Non-Operating Income - Other	583.08			
Total Non-Operating Income	3,914,696.48	3,920,548.00	-5,851.52	99.9%
Operating Income				
Course Income				
Advantage Club-Memberships	127,240.00	149,000.00	-21,760.00	85.4%
Cart Fees	65,744.00	101,000.00	-35,256.00	65.1%
Driving Range	9,215.88	16,000.00	-6,784.12	57.6%
Gift Certificates	1,597.54			
Green Fees	135,937.00	209,000.00	-73,063.00	65.0%
Payment on Account	32,883.45			
Total Course Income	372,617.87	475,000.00	-102,382.13	78.4%
Golf Pro Shop Sales				
Balls-Gloves	12,398.66	18,800.00	-6,401.34	66.0%
Hard Goods	18,074.09	22,500.00	-4,425.91	80.3%
Headware	11,277.21	12,800.00	-1,522.79	88.1%
Soft Goods	15,623.22	16,200.00	-576.78	96.4%
Golf Pro Shop Sales - Other	16.16			
Total Golf Pro Shop Sales	57,389.34	70,300.00	-12,910.66	81.6%
P&R Program Fees				
Baseball	495.00	3,760.55	-3,265.55	13.2%
Basketball	305.00	932.11	-627.11	32.7%
Basketball-Tiny Tot	270.00	547.96	-277.96	49.3%
Basketball-Youth Girls	320.00			
Card Making Class	660.00	849.25	-189.25	77.7%
Community Park Classic	950.00			
Craft Fair	8,420.00	517.84	7,902.16	1,626.0%
Misc.	3,367.55			
Movies under the Stars	1,800.00	3,728.45	-1,928.45	48.3%
Soccer	4,457.50	5,276.79	-819.29	84.5%
Soccer-Under 8	787.50	1,739.94	-952.44	45.3%
Softball-Youth	605.00	2,195.64	-1,590.64	27.6%
Tee Ball	742.00	2,475.27	-1,733.27	30.0%
Volleyball-Adult	640.00	1,449.95	-809.95	44.1%
Wrestling-Youth	829.18	5,994.51	-5,165.33	13.8%

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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%
Total P&R Program Fees	25,368.73	40,000.00	-14,631.27	63.4%
Rec Sales				
Activation Fees	48,347.50	36,000.00	12,347.50	134.3%
Canvas Creations	2,560.00			
Charges for Service	0.00			
Daily Admissions	18,596.32	23,000.00	-23,000.00	0.0%
Equipment Rental	1,138.98			
Fitness Classes	6,861.81			
Game Room	355.00			
Gift Certificates	2.00			
Membership Card	132.00			
Memberships	8,590.00	55,000.00	-46,410.00	15.6%
Misc. Program Income	19,632.20			
Room Rentals	7,826.15	26,000.00	-18,173.85	30.1%
Sale of Goods				
Vending	1,194.17			
Vending Taxable	2,679.41			
Sale of Goods - Other	887.42	8,000.00	-7,112.58	11.1%
Total Sale of Goods	4,761.00	8,000.00	-3,239.00	59.5%
Silver Sneakers	2,110.00			
Swim Lessons	4,194.25			
Weight Room Safety	2,319.00			
Total Rec Sales	127,446.21	148,000.00	-20,553.79	86.1%
Total Operating Income	582,822.15	733,300.00	-150,477.85	79.5%
Sales	1,000.00			
Total Income	4,499,128.54	4,659,848.00	-160,719.46	96.6%
Cost of Goods Sold				
Cost of Goods Sold	4,728.98	5,500.00	-771.02	86.0%
Total COGS	4,728.98	5,500.00	-771.02	86.0%
Gross Profit	4,494,399.56	4,654,348.00	-159,948.44	96.6%
Expense				
Payroll Expenses	0.00			
Ally-Tacoma Interest	303.91	1,500.00	-1,196.09	5.3%
Automobile Expense	448.19	20,000.00	-19,551.81	0.0%
Engineering	812.50			
General and Administrative		2,000.00	-2,000.00	33.0%
Accounting	961.79	18,000.00	-17,038.21	3.2%
Advantage Club Promotion	0.00	1,500.00	-1,500.00	36.4%
Advertising and Promotion	6,591.77	20,000.00	-13,408.23	50.3%
Bank Service Charges	116.32	3,600.00	-3,483.68	0.0%
Bankcard Fees	6,180.79	16,960.00	-10,779.21	50.3%
Closing Costs	10,903.72			
Computer and Internet Expenses	6,851.43	13,624.00	-6,772.57	0.0%
Contingency	0.00	250,000.00	-250,000.00	66.7%
District Oversight Management	66,166.64	99,250.00	-33,083.36	65.0%
Dues	1,729.70	2,660.00	-930.30	109.2%
Elections	19,664.50	18,000.00	1,664.50	
Employee Background Verif	455.49			

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Insurance Expense				
Property & Liability	36,185.00	35,000.00	1,185.00	103.4%
Workers Comp	11,412.00	16,500.00	-5,088.00	69.2%
Total Insurance Expense	47,597.00	51,500.00	-3,903.00	92.4%
Licenses	-40.00			
Office Equipment	2,412.67			
Office Supplies	5,357.50			
Payroll Services	2,168.41	16,700.00	-11,342.50	32.1%
Postage & Freight	1,955.40	10,000.00	-7,831.59	21.7%
Printing	409.03	2,400.00	-444.60	81.5%
Professional Fees		1,400.00	-990.97	29.2%
Audit-Statutory	0.00	25,000.00	-25,000.00	0.0%
Legal	51,295.00	60,000.00	-8,705.00	85.5%
Total Professional Fees	51,295.00	85,000.00	-33,705.00	60.3%
Repair/Maintenance Office Equip	408.15	3,000.00	-2,591.85	13.6%
Security System	684.24			
Telephone Expense	9,011.03	14,760.00	-5,748.97	61.1%
Training/Dues/Subscriptions	2,820.30	1,500.00	1,320.30	188.0%
General and Administrative - Other	4.42			
Total General and Administrative	243,705.30	629,854.00	-386,148.70	38.7%
Late Fee		3.10		
Misc. Expense		1,781.32		
Non-Operating Expense				
Treasurer's Fees	72,516.80	70,000.00	2,516.80	103.6%
Total Non-Operating Expense	72,516.80	70,000.00	2,516.80	103.6%
Operating Expense				
Course Maintenance Expense				
Cart/Supplies/Parts	2,741.77	1,500.00	1,241.77	182.8%
Chemicals	736.87	20,000.00	-19,263.13	3.7%
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	-7.00	900.00	-907.00	-0.8%
Equipment Repairs	11,698.12	15,000.00	-3,301.88	78.0%
Fertilizer	7,444.62	21,000.00	-13,555.38	35.5%
Flowers	867.52	1,000.00	-132.48	86.8%
Gas/Oil	6,213.83	24,000.00	-17,786.17	25.9%
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	992.57	14,500.00	-13,507.43	6.8%
Maintenance Supplies/Equipment	14,204.39	6,150.00	8,054.39	231.0%
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	9,410.80			
Total Course Maintenance Expense	82,041.16	251,429.00	-169,387.84	32.6%
Landscape Maintenance		16,500.00		104.5%
Park&Rec Operating Expenses				
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	244.83	7,500.00	-7,255.17	3.3%
Cleaning Supplies	0.00	1,000.00	-1,000.00	0.0%
Community Park Maintenance	10,689.12	36,000.00	-25,310.88	29.7%
Cottonwood/Callahan	906.75	18,000.00	-17,093.25	5.0%

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Program Expenditures-P&R				
Baseball	840.09			
Basketball	1,499.05			
Movies under the Stars	1,804.39			
Soccer	2,396.25			
Tee Ball	331.25			
Volley ball	148.25			
Wrestling	3,292.75			
Program Expenditures-P&R - Other	1,183.16	56,000.00	-54,816.84	2.1%
Total Program Expenditures-P&R	11,495.19	56,000.00	-44,504.81	20.5%
Skate and Dog Parks	345.61	2,000.00	-1,654.39	17.3%
Park&Rec Operating Expenses - Other	42.97			
Total Park&Rec Operating Expenses	24,269.72	123,000.00	-98,730.28	19.7%
Pro-Shop Expenses				
Cards/Pens/Tags	0.00	800.00	-800.00	0.0%
Club Rental/Repair	0.00	500.00	-500.00	0.0%
Cost of Goods Sold				
Balls/Gloves	0.00	13,180.00	-13,180.00	0.0%
Hard Goods	31,119.16	18,000.00	13,119.16	172.9%
Headwear	0.00	8,990.00	-8,990.00	0.0%
Soft Goods	39,232.53	11,370.00	27,862.53	345.1%
Cost of Goods Sold - Other	887.80			
Total Cost of Goods Sold	71,239.49	51,540.00	19,699.49	138.2%
Janitorial/Building Maintenance	660.35	3,400.00	-2,739.65	19.4%
Miscellaneous	0.00	500.00	-500.00	0.0%
Supplies	2,057.17	400.00	1,657.17	514.3%
Total Pro-Shop Expenses	73,957.01	57,140.00	16,817.01	129.4%
Rec Center Operating Expenses				
First Aid	0.00	300.00	-300.00	0.0%
Janitorial	25,946.60	44,500.00	-18,553.40	58.3%
Pool Expense	11,818.16	11,500.00	318.16	102.8%
Program Expenditures-Rec	1,256.95	8,500.00	-7,243.05	14.8%
Rec Ctr Extended Hours	0.00	50,000.00	-50,000.00	0.0%
Repairs & Maintenance General	2,091.93	4,000.00	1,583.84	139.6%
Supplies	5,563.84			
Total Rec Center Operating Expenses	46,697.48	118,800.00	-72,102.52	39.3%
Television-Music				
Utilities	1,350.79	840.00	510.79	160.8%
Holy Cross	19,492.37			
Sewer	5,494.79	6,500.00	-1,005.21	84.5%
Trash	1,541.22	1,200.00	341.22	128.4%
Utilities Misc	7,990.51	113,277.00	-105,286.49	7.1%
Water	21,197.42	18,000.00	3,197.42	117.8%
Xcel	33,382.09			
Utilities - Other	964.05	8,880.00	-7,915.95	10.9%
Total Utilities	90,062.45	147,857.00	-57,794.55	60.9%
Total Operating Expense	335,619.71	715,566.00	-379,946.29	46.9%
Park & Rec-Maintenance	203.85			

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Payroll Expenses				
Company Contributions				
Retirement	-935.62			
Total Company Contributions	-935.62			
Employee Insurance				
Dental Insurance	2,655.31	5,179.00	-2,523.69	51.3%
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	70,456.95	206,119.00	-135,662.05	34.2%
Total Employee Insurance	73,359.40	221,848.50	-148,489.10	33.1%
Payroll Taxes				
CO Unemployment Expense	80.65			
Federal Unemployment Expense	1,238.36			
Medicare Expense	4,842.89			
Social Security Expense	20,707.51			
Payroll Taxes - Other	0.00	56,793.00	-56,793.00	0.0%
Total Payroll Taxes	26,869.41	56,793.00	-29,923.59	47.3%
Retirement Account				
457B Employee Contribution	0.00	4,000.00	-4,000.00	0.0%
457B Employee Cont	5,327.16	13,000.00	-7,672.84	41.0%
Retirement Account - Other	0.00			
Total Retirement Account	5,327.16	17,000.00	-11,672.84	31.3%
Taxes				
CO Unemployment Tax	2,199.28			
Federal Taxes (941/944)	7,815.13			
Federal Unemployment (940)	335.77			
Total Taxes	10,350.18			
Wages				
Bonus Compensation	300.00			
Department Heads Salary	10,751.50			
Golf Course Maint	26,825.16			
Golf Shop Wages	3,779.01			
Overtime Pay	202.79			
P & R Ind. Contractors	1,015.41			
P&R Janitor	3,186.00			
P&R Office Manager	1,222.12			
P&R Program Supervisor	1,258.40			
Program Supervisor	11,302.90			
Rec Center Building/Maint	2,124.08			
Rec Center Full Time	19,000.29			
Rec Center Instructor	4,294.07			
Rec Center Part-Time	26,804.35			
Wages - Other	308,872.30	690,345.00	-381,472.70	44.7%
Total Wages	420,938.38	690,345.00	-269,406.62	61.0%
Payroll Expenses - Other	6,148.39			
Total Payroll Expenses	542,057.30	985,986.50	-443,929.20	55.0%
Repairs and Maintenance				
Building Repair & Maintenance	11,843.56	28,500.00	-16,656.44	41.6%
Equipment Repairs & Maintenance	1,074.92	4,500.00	-3,425.08	23.9%
Repairs and Maintenance - Other	849.12			
Total Repairs and Maintenance	13,767.60	33,000.00	-19,232.40	41.7%

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Uncategorized Expense				
Total Expense	0.31			
Net Ordinary Income	1,211,219.89	2,436,406.50	-1,225,186.61	49.7%
Other Income/Expense	3,283,179.67	2,217,941.50	1,065,238.17	148.0%
Other Income				
Sales Tax Adjustments	278.64			
Transfer In	0.00	2,164,956.50	-2,164,956.50	0.0%
Total Other Income	278.64	2,164,956.50	-2,164,677.86	0.0%
Other Expense				
Capital Projects/Equipment				
Ball Field/Other Property	0.00	75,000.00	-75,000.00	0.0%
Community Park	133,997.48	286,000.00	-152,002.52	46.9%
Irrigation Pond	11,251.40	100,000.00	-88,748.60	11.3%
Irrigation System	0.00	350,000.00	-350,000.00	0.0%
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%
Total Capital Projects/Equipment	145,248.88	1,036,000.00	-890,751.12	14.0%
Transfers Out	0.00	2,164,956.50	-2,164,956.50	0.0%
Total Other Expense	145,248.88	3,200,956.50	-3,055,707.62	4.5%
Net Other Income	-144,970.24	-1,036,000.00	891,029.76	14.0%
Net Income	3,136,209.43	1,181,941.50	1,956,267.93	265.5%