

**Parachute Battlement Mesa Park & Rec District  
 Stmt of Activities Budget vs. Actual**

Accrual Basis

January through October 2017

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	8,564.36			
<b>Non-Operating Income</b>				
Conservation Trust Fund	14,037.21	16,500.00	-2,462.79	85.1%
Contributions				
Community Park Classic	8,135.00	5,000.00	3,135.00	162.7%
Memorial Bricks	1,800.00			
Contributions - Other	82,276.72			
<b>Total Contributions</b>	92,211.72	5,000.00	87,211.72	1,844.2%
Gas Royalties	2,031.75	1,500.00	531.75	135.5%
Grants	146,886.00	96,750.00	50,136.00	151.8%
Interest Income	22,296.25	9,000.00	13,296.25	247.7%
<b>Property Tax Revenue</b>				
Abatement	-307.36			
Dow Energy Impact Grant Proceed	27.91			
Property Tax Abatement	0.00	1,000.00	-1,000.00	0.0%
Specific Ownership Tax	126,072.58	55,137.00	70,935.58	228.7%
Property Tax Revenue - Other	1,964,744.35	1,969,173.00	-4,428.65	99.8%
<b>Total Property Tax Revenue</b>	2,090,537.48	2,025,310.00	65,227.48	103.2%
<b>Rent Cafe</b>				
Rental Income	9,200.00	12,000.00	-2,800.00	76.7%
Utility Reimbursement	1,036.55	7,500.00	-6,463.45	13.8%
Rent Cafe - Other	1,000.00			
<b>Total Rent Cafe</b>	11,236.55	19,500.00	-8,263.45	57.6%
<b>Total Non-Operating Income</b>	2,379,236.96	2,173,560.00	205,676.96	109.5%
<b>Operating Income</b>				
Community Park Rental	400.00			
<b>Course Income</b>				
Advantage Club-Memberships	140,825.00	127,400.00	13,425.00	110.5%
Cart Fees	84,630.52	84,000.00	630.52	100.8%
Driving Range	9,100.47	12,000.00	-2,899.53	75.8%
Gift Certificates	20.00	1,000.00	-980.00	2.0%
Green Fees	169,602.20	175,000.00	-5,397.80	96.9%
Payment on Account	0.00	25,000.00	-25,000.00	0.0%
Tournament Income	1,500.00			
Course Income - Other	1,318.14			
<b>Total Course Income</b>	406,996.33	424,400.00	-17,403.67	95.9%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	19,097.51	15,500.00	3,597.51	123.2%
Hard Goods	30,074.45	21,500.00	8,574.45	139.9%
Headwear	12,748.19	14,000.00	-1,251.81	91.1%
Soft Goods	30,567.84	19,000.00	11,567.84	160.9%
<b>Total Golf Pro Shop Sales</b>	92,487.99	70,000.00	22,487.99	132.1%
<b>Program Income</b>				
Baseball	2,410.00	1,000.00	1,410.00	241.0%
Basketball	2,477.50	2,000.00	477.50	123.9%
Basketball-Tiny Tot	655.00	350.00	305.00	187.1%
British Soccer	44.00			
Craft Fair	10,930.00	10,000.00	930.00	109.3%
Misc.	54.50			
Movies under the Stars	2,050.00	1,800.00	250.00	113.9%
<b>New P&amp;R Programs</b>				
Cooking Class	756.00			
Martial Arts	1,641.00			
Tiger to Dragon	983.00			
New P&R Programs - Other	593.00	10,000.00	-9,407.00	5.9%
<b>Total New P&amp;R Programs</b>	3,973.00	10,000.00	-6,027.00	39.7%
<b>Soccer</b>				
Soccer-Under 8	4,127.50	6,350.00	-2,222.50	65.0%
Softball-Youth	945.00			
Tee Ball	0.00	750.00	-750.00	0.0%
Volleyball-Adult	1,100.00	800.00	300.00	137.5%
Wrestling-Youth	450.00	1,200.00	-750.00	37.5%
Wrestling-Youth	3,589.50	8,500.00	-4,910.50	42.2%
Wrestling Tee Shirts	801.00	1,000.00	-199.00	80.1%
Wrestling Youth Tournament	3,764.70			
<b>Total Program Income</b>	37,371.70	43,750.00	-6,378.30	85.4%
<b>Rec Sales</b>				
Activation Fees	52,643.35	68,238.00	-15,594.65	77.1%
Canvas Creations	1,550.00	3,500.00	-1,950.00	44.3%
Daily Admissions	25,521.59	25,000.00	521.59	102.1%
Equipment Rental	-6,664.36	1,400.00	-8,064.36	-476.0%
<b>Fitness Classes</b>				
Tai Chi	64.00			
Fitness Classes - Other	15,614.45	9,650.00	5,964.45	161.8%
<b>Total Fitness Classes</b>	15,678.45	9,650.00	6,028.45	162.5%
Game Room	702.94	450.00	252.94	156.2%
Gift Certificates	28.00			
Membership Card	71.00	175.00	-104.00	40.6%
Memberships	9,657.04	33,000.00	-23,342.96	29.3%
Misc. Program Income	1,371.69	5,000.00	-3,628.31	27.4%
Room Rentals	15,154.15	10,200.00	4,954.15	148.6%
<b>Sale of Goods</b>				
Vending	669.47	3,500.00	-2,830.53	19.1%
Vending Taxable	5,596.12			
Sale of Goods - Other	1,282.56	2,800.00	-1,517.44	45.8%
<b>Total Sale of Goods</b>	7,548.15	6,300.00	1,248.15	119.8%
Silver Sneakers	3,356.46	2,750.00	606.46	122.1%
Swim Lessons	5,970.00	5,000.00	970.00	119.4%
<b>Total Rec Sales</b>	132,588.46	170,663.00	-38,074.54	77.7%

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
<b>Total Operating Income</b>	669,844.48	708,813.00	-38,968.52	94.5%
<b>PBM Trail Income</b>				
Registration-Battle on Mesa	364.00			
PBM Trail Income - Other	1,500.00			
<b>Total PBM Trail Income</b>	1,864.00			
<b>Total Income</b>	3,059,509.80	2,882,373.00	177,136.80	106.1%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
<b>Pro Shop Cost of Goods Sold</b>				
Balls/Gloves	3,965.87			
Hard Goods	29,389.19			
Headwear	5,583.90			
Soft Goods	40,848.87			
Pro Shop Cost of Goods Sold - Other	110.00	55,000.00	-54,890.00	0.2%
<b>Total Pro Shop Cost of Goods Sold</b>	79,897.83	55,000.00	24,897.83	143.3%
<b>Rec Center Cost of goods sold</b>	6,026.46			
<b>Cost of Goods Sold - Other</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total Cost of Goods Sold</b>	85,924.29	60,000.00	25,924.29	143.2%
<b>Total COGS</b>	85,924.29	60,000.00	25,924.29	143.2%
<b>Gross Profit</b>	2,973,585.51	2,822,373.00	151,212.51	105.4%
<b>Expense</b>				
<b>Automobile Expense</b>	1,099.66	600.00	499.66	183.3%
<b>Battle on the Mesa</b>	1,107.78			
<b>Community Park Golf Classic</b>	2,502.02			
<b>Engineering</b>	2,625.25	30,000.00	-27,374.75	8.8%
<b>General and Administrative</b>				
Accounting	552.50	3,600.00	-3,047.50	15.3%
Advantage Club Promotion	0.00	20,000.00	-20,000.00	0.0%
Advertising and Promotion	16,341.86	34,000.00	-17,658.14	48.1%
Bank Service Charges	10.00			
Bankcard Fees	10,735.22	7,950.00	2,785.22	135.0%
Closing Costs	0.00	0.00	0.00	0.0%
Computer and Internet Expenses	12,811.42	32,000.00	-19,188.58	40.0%
Contingency	0.00	208,000.00	-208,000.00	0.0%
District Oversight Management	82,255.98	109,250.00	-26,994.02	75.3%
Employee Background Verif	557.66	650.00	-92.34	85.8%
Grand Opening	4,515.63			
Grant Preparation	1,275.00			
Insurance Expense				
Property & Liability	32,656.00	52,000.00	-19,344.00	62.8%
Workers Comp	7,431.00	18,600.00	-11,169.00	40.0%
<b>Total Insurance Expense</b>	40,087.00	70,600.00	-30,513.00	56.8%
<b>Licenses</b>	20.00	10.00	10.00	200.0%
<b>NSF</b>	110.00			
<b>Office Equipment</b>	2,997.54	5,250.00	-2,252.46	57.1%
<b>Office Supplies</b>	2,997.01	6,600.00	-3,602.99	45.4%
<b>Payroll Services</b>	3,800.00	7,200.00	-3,400.00	52.8%
<b>Postage &amp; Freight</b>	4,212.27	2,500.00	1,712.27	168.5%
<b>Printing</b>	3,025.11	600.00	2,425.11	504.2%
<b>Professional Fees</b>				
Audit-Statutory	11,220.00	20,000.00	-8,780.00	56.1%
Legal	192.00	35,000.00	-34,808.00	0.5%
<b>Total Professional Fees</b>	11,412.00	55,000.00	-43,588.00	20.7%
<b>Rent Expense</b>	2.00			
<b>Security System</b>	579.72	550.00	29.72	105.4%
<b>Telephone Expense</b>	11,110.59	12,200.00	-1,089.41	91.1%
<b>Training/Dues/Subscriptions</b>	5,113.17	8,750.00	-3,636.83	58.4%
<b>Total General and Administrative</b>	214,521.68	584,710.00	-370,188.32	36.7%
<b>Misc. Expense</b>	286.54	1,500.00	-1,213.46	19.1%
<b>Non-Operating Expense</b>				
<b>TABOR</b>	0.00	50,000.00	-50,000.00	0.0%
<b>Treasurer's Fees</b>	39,295.41	41,000.00	-1,704.59	95.8%
<b>Total Non-Operating Expense</b>	39,295.41	91,000.00	-51,704.59	43.2%
<b>Operating Expense</b>				
<b>Course Maintenance Expense</b>				
Chemicals & Fertilizer	31,585.23	38,000.00	-6,414.77	83.1%
Equipment Lease	0.00	33,000.00	-33,000.00	0.0%
Equipment Repairs	1,195.60	15,000.00	-13,804.40	8.0%
Flowers	549.17	1,250.00	-700.83	43.9%
Gas/Oil	13,359.20	16,500.00	-3,140.80	81.0%
Golf Cart Lease Expense	0.00	50,018.00	-50,018.00	0.0%
Irrigation Repairs	17,144.29	120,000.00	-102,855.71	14.3%
Maintenance Supplies/Equipment	14,780.22	32,500.00	-17,719.78	45.5%
Maintenance Uniforms	523.77	800.00	-276.23	65.5%
Sand/Soil/Seed	5,199.84	32,500.00	-27,300.16	16.0%
Soil Testing	0.00	1,000.00	-1,000.00	0.0%
Course Maintenance Expense - Oth...	1,873.00			
<b>Total Course Maintenance Expense</b>	86,210.32	340,568.00	-254,357.68	25.3%
<b>Landscape Maintenance</b>	50,855.27	32,000.00	18,855.27	158.9%
<b>Parks Operating Expenses</b>				
Arena	0.00	500.00	-500.00	0.0%
Ball Field	1,933.29	500.00	1,433.29	386.7%
Cleaning Facilities	1,036.10	4,500.00	-3,463.90	23.0%
Cleaning Supplies	445.50	500.00	-54.50	89.1%
Community Park Maintenance	20.37	18,500.00	-18,479.63	0.1%
Contractor Ball Fields	0.00	1,000.00	-1,000.00	0.0%
Cottonwood/Callahan	0.00	500.00	-500.00	0.0%
Parks Operating Expenses - Other	95.86			

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
<b>Total Parks Operating Expenses</b>	3,531.12	26,000.00	-22,468.88	13.6%
<b>Pro-Shop Expenses</b>				
Credit to Golf Customer	2,538.43			
Janitorial/Building Maintenance	2,035.12	1,000.00	1,035.12	203.5%
Miscellaneous	301.03			
Supplies	2,387.89	1,500.00	887.89	159.2%
Pro-Shop Expenses - Other	3,500.00			
<b>Total Pro-Shop Expenses</b>	10,762.47	2,500.00	8,262.47	430.5%
<b>Program Expenditures</b>				
Baseball-Softball	3,480.67	1,000.00	2,480.67	348.1%
Basketball	2,964.91	2,000.00	964.91	148.2%
Craft Fair	2,103.59	1,850.00	253.59	113.7%
Movies under the Stars	2,068.20	1,800.00	268.20	114.9%
<b>New Program Expense</b>				
Cooking Class	238.00			
Tiger to Dragon	308.40			
New Program Expense - Other	80.50	4,000.00	-3,919.50	2.0%
<b>Total New Program Expense</b>	626.90	4,000.00	-3,373.10	15.7%
Soccer	6,066.80	3,500.00	2,566.80	173.3%
Tee Ball	299.50	350.00	-50.50	85.6%
Volley ball	-117.75	300.00	-417.75	-39.3%
Winterfest	1,246.96			
Wrestling	8,300.71	5,500.00	2,800.71	150.9%
Program Expenditures - Other	762.91			
<b>Total Program Expenditures</b>	27,803.40	20,300.00	7,503.40	137.0%
<b>Rec Center Operating Expenses</b>				
Janitorial	37,826.19	48,000.00	-10,173.81	78.8%
Pool Expense	4,345.74	20,000.00	-15,654.26	21.7%
Program Expenditures-Rec	1,947.89	1,500.00	447.89	129.9%
Repairs & Maintenance General	9,409.01	5,000.00	4,409.01	188.2%
Supplies	8,291.25	9,000.00	-708.75	92.1%
<b>Total Rec Center Operating Expenses</b>	61,820.08	83,500.00	-21,679.92	74.0%
<b>Television-Music Utilities</b>	1,882.98	2,350.00	-467.02	80.1%
Holy Cross	32,752.55	32,200.00	552.55	101.7%
Sewer	6,740.82	8,200.00	-1,459.18	82.2%
Trash	2,319.26	3,100.00	-780.74	74.8%
Utilities Misc	12,929.44	13,400.00	-470.56	96.5%
Water	41,275.05	38,500.00	2,775.05	107.2%
Xcel	48,451.87	49,800.00	-1,348.13	97.3%
<b>Total Utilities</b>	144,468.99	145,200.00	-731.01	99.5%
<b>Total Operating Expense</b>	387,334.63	652,418.00	-265,083.37	59.4%
<b>Payroll Expenses</b>				
Employee Insurance				
Dental-Life Insurance	4,304.86	7,000.00	-2,695.14	61.5%
Medical Insurance	75,205.85	120,000.00	-44,794.15	62.7%
<b>Total Employee Insurance</b>	79,510.71	127,000.00	-47,489.29	62.6%
<b>Payroll Taxes</b>				
Company Paid Taxes				
CO Unemployment Tax				
CO Unemployment Expense	538.32	3,000.00	-2,461.68	17.9%
<b>Total CO Unemployment Tax</b>	538.32	3,000.00	-2,461.68	17.9%
Federal Taxes (941/944)				
Penalties & Interest	1,966.96			
Federal Taxes (941/944) - Other	2,343.13			
<b>Total Federal Taxes (941/944)</b>	4,310.09			
Federal Unemployment (940)				
Federal Unemployment Expense	1,645.80	2,000.00	-354.20	82.3%
<b>Total Federal Unemployment (940)</b>	1,645.80	2,000.00	-354.20	82.3%
Medicare Expense	8,631.91	8,868.00	-236.09	97.3%
Social Security Expense	36,908.64	37,758.00	-849.36	97.8%
<b>Total Company Paid Taxes</b>	52,034.76	51,626.00	408.76	100.8%
<b>Total Payroll Taxes</b>	52,034.76	51,626.00	408.76	100.8%
<b>Retirement Account</b>				
457B Employer Cont	6,993.05			
457B Retirement-Employee	0.00	9,100.00	-9,100.00	0.0%
Company Contributions	0.00	7,500.00	-7,500.00	0.0%
<b>Total Retirement Account</b>	6,993.05	16,600.00	-9,606.95	42.1%
<b>Wages</b>				
Bonus Compensation	6,300.00			
Golf Course Maint-Choate Group	3,108.32	18,000.00	-14,891.68	17.3%
Hourly Wages				
Minimum Wage Increase	0.00	18,000.00	-18,000.00	0.0%
Overtime Pay	265.05			
Program Supervisor	0.00	65,000.00	-65,000.00	0.0%
Hourly Wages - Other	383,024.45			
<b>Total Hourly Wages</b>	383,289.50	83,000.00	300,289.50	461.8%
Independent Contractors	4,140.51	1,200.00	2,940.51	345.0%
P&R Janitor (Ind. Contractor)	5,616.00			
PLT EXPENSE	18,560.29			
Rec Center Employees	6,040.46	7,000.00	-959.54	86.3%
Salary Wages	170,784.00			
Wages - Other	0.00	549,316.00	-549,316.00	0.0%

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
Total Wages	597,839.08	658,516.00	-60,676.92	90.8%
Payroll Expenses - Other	60.00			
Total Payroll Expenses	736,437.60	853,742.00	-117,304.40	86.3%
Repairs and Maintenance				
Building Repair & Maintenance	19,695.88	7,000.00	12,695.88	281.4%
Equipment Repairs & Maintenance	7,653.38	2,000.00	5,653.38	382.7%
Repairs and Maintenance - Other	810.85			
Total Repairs and Maintenance	28,160.11	9,000.00	19,160.11	312.9%
Total Expense	1,413,370.68	2,222,970.00	-809,599.32	63.6%
Net Ordinary Income	1,560,214.83	599,403.00	960,811.83	260.3%
Other Income/Expense				
Other Income				
Discount-Leases	4,949.28			
Sales Tax Adjustments	5.85			
Transfer In	878,708.96	1,514,825.00	-636,116.04	58.0%
Total Other Income	883,664.09	1,514,825.00	-631,160.91	58.3%
Other Expense				
Capital Outlay				
Capital Reserve Account	0.00	397,128.00	-397,128.00	0.0%
Community Park				
CP Land Improvements	292,927.80			
CP Playground-Furnishings	118,850.77			
Community Park - Other	0.00	100,000.00	-100,000.00	0.0%
Total Community Park	411,778.57	100,000.00	311,778.57	411.8%
Golf Course				
Golf Equipment				
Golf Maint Equip	112,843.60			
Golf Equipment - Other	1,313.99			
Total Golf Equipment	114,157.59			
Irrigation Pond	20,433.18			
Irrigation System	238,308.20			
Level Tee Boxes	27,477.82	22,500.00	4,977.82	122.1%
Parking Lot	84,711.20			
Golf Course - Other	6,480.78			
Total Golf Course	491,568.77	22,500.00	469,068.77	2,184.8%
Rec Center Capital Improvements				
Pool Projects	38,560.17			
Rec Building Improvements	82,568.34			
Rec Equipment	44,771.72			
Rec Center Capital Improvements - O...	0.00	75,000.00	-75,000.00	0.0%
Total Rec Center Capital Improvements	165,900.23	75,000.00	90,900.23	221.2%
Signs	24,605.30			
Total Capital Outlay	1,093,852.87	594,628.00	499,224.87	184.0%
Transfers Out	878,708.96	1,514,825.00	-636,116.04	58.0%
Total Other Expense	1,972,561.83	2,109,453.00	-136,891.17	93.5%
Net Other Income	-1,088,897.74	-594,628.00	-494,269.74	183.1%
Net Income	471,317.09	4,775.00	466,542.09	9,870.5%