

**PARACHUTE BATTLEMENT MESA PARK & REC DISTRICT**  
**Profit & Loss Budget vs. Actual**

January 2016

	Jan 16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Accounts Receivable	1,000.00			
Misc. Income	480.00	6,000.00	-5,520.00	8.0%
<b>Non-Operating Income</b>				
Conservation Trust Fund	0.00	20,000.00	-20,000.00	0.0%
Gas Royalties	327.24	5,000.00	-4,672.76	6.5%
Grants	0.00	193,500.00	-193,500.00	0.0%
Interest Income	7.94	25,000.00	-24,992.06	0.0%
Property Tax Revenue	0.00	3,631,616.00	-3,631,616.00	0.0%
Special Ownership Tax	0.00	72,632.00	-72,632.00	0.0%
Non-Operating Income - Other	0.61			
<b>Total Non-Operating Income</b>	335.79	3,947,748.00	-3,947,412.21	0.0%
<b>Operating Income</b>				
<b>Course Income</b>				
Cart Fees	0.00	101,000.00	-101,000.00	0.0%
Green Fees -18	0.00	209,000.00	-209,000.00	0.0%
Memberships	0.00	149,000.00	-149,000.00	0.0%
<b>Total Course Income</b>	0.00	459,000.00	-459,000.00	0.0%
<b>P&amp;R Program Fees</b>				
Baseball	0.00	3,760.55	-3,760.55	0.0%
Basketball	405.00	932.11	-527.11	43.4%
Basketball-Tiny Tot	0.00	547.96	-547.96	0.0%
Card Making Class	0.00	849.26	-849.26	0.0%
Craft Fair	130.00	517.84	-387.84	25.1%
Movies under the Stars	0.00	3,728.45	-3,728.45	0.0%
Soccer	0.00	5,276.79	-5,276.79	0.0%
Soccer-Under 8	45.00	1,739.94	-1,694.94	2.6%
Softball-Youth	0.00	2,195.64	-2,195.64	0.0%
Tee Ball	0.00	2,475.27	-2,475.27	0.0%
Volleyball-Adult	453.00	1,449.95	-996.95	31.2%
Wrestling-Youth	0.00	5,994.51	-5,994.51	0.0%
Wrestling Tee Shirts	0.00	2,152.14	-2,152.14	0.0%
Wrestling Youth Tournament	0.00	8,379.59	-8,379.59	0.0%
<b>Total P&amp;R Program Fees</b>	1,033.00	40,000.00	-38,967.00	2.6%
<b>Pro Shop Sales</b>				
Hard Goods	0.00	22,500.00	-22,500.00	0.0%
Headware	0.00	12,800.00	-12,800.00	0.0%
Soft Goods	0.00	16,200.00	-16,200.00	0.0%
<b>Total Pro Shop Sales</b>	0.00	51,500.00	-51,500.00	0.0%
<b>Rec Sales</b>				
Activation Fees	5,895.00	36,000.00	-30,105.00	16.4%
Canvas Creations	210.00			
Cash over/under	12.00			
Charges for Service	0.00	23,000.00	-23,000.00	0.0%
Daily Admissions	899.60			
Equipment Rental	166.00			
Fitness Classes	397.50			
Game Room	35.50			
Gift certificates	2.00			
Memberships	371.00			
Misc. Income	158.48			
Misc. Program Income	20.00			
Room Rentals	98.70	26,000.00	-25,901.30	0.4%
Sale of Goods	42.21	8,000.00	-7,957.79	0.5%
Swim Lessons	84.00			
User Fees	0.00	55,000.00	-55,000.00	0.0%

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Vending	273.07			
Weight Room Safety	145.00			
<b>Total Rec Sales</b>	<b>8,810.06</b>	<b>148,000.00</b>	<b>-139,189.94</b>	<b>6.0%</b>
Rent Cafe				
Rent Cafe Other	1,000.00	12,000.00	-11,000.00	8.3%
Utility Reimbursement	0.00	10,800.00	-10,800.00	0.0%
<b>Total Rent Cafe</b>	<b>1,000.00</b>	<b>22,800.00</b>	<b>-21,800.00</b>	<b>4.4%</b>
<b>Total Operating Income</b>	<b>10,843.06</b>	<b>721,300.00</b>	<b>-710,456.94</b>	<b>1.5%</b>
Sand Wedge A-R	68.49			
<b>Total Income</b>	<b>12,727.34</b>	<b>4,675,048.00</b>	<b>-4,662,320.66</b>	<b>0.3%</b>
<b>Gross Profit</b>	<b>12,727.34</b>	<b>4,675,048.00</b>	<b>-4,662,320.66</b>	<b>0.3%</b>
<b>Expense</b>				
Ally-Tacoma Interest	74.53			
Automobile Expense	0.00	1,000.00	-1,000.00	0.0%
<b>General and Administrative</b>				
Accounting	0.00	18,000.00	-18,000.00	0.0%
Advertising and Promotion	0.00	20,000.00	-20,000.00	0.0%
Bank Service Charges	4.42	3,600.00	-3,595.58	0.1%
Bankcard Fees	3.55	10,230.00	-10,226.45	0.0%
Closing Costs	13,835.00			
Computer and Internet Expenses	301.46	13,624.00	-13,322.54	2.2%
District Oversight Management	8,270.83	99,250.00	-90,979.17	8.3%
Dues	0.00	2,660.00	-2,660.00	0.0%
Elections	0.00	18,000.00	-18,000.00	0.0%
<b>Insurance Expense</b>				
Property & Liability	0.00	19,000.00	-19,000.00	0.0%
Workers Comp	1,423.00	16,500.00	-15,077.00	8.6%
Insurance Expense - Other	0.00	16,000.00	-16,000.00	0.0%
<b>Total Insurance Expense</b>	<b>1,423.00</b>	<b>51,500.00</b>	<b>-50,077.00</b>	<b>2.8%</b>
Office Supplies	703.40	16,700.00	-15,996.60	4.2%
Payroll Services	0.00	10,000.00	-10,000.00	0.0%
Postage & Freight	150.00	2,400.00	-2,250.00	6.3%
Printing	0.00	1,400.00	-1,400.00	0.0%
<b>Professional Fees</b>				
Audit-Statutory	0.00	25,000.00	-25,000.00	0.0%
Legal	40,875.00	60,000.00	-19,125.00	68.1%
<b>Total Professional Fees</b>	<b>40,875.00</b>	<b>85,000.00</b>	<b>-44,125.00</b>	<b>48.1%</b>
Repair/Maintenance Office Equip	0.00	3,000.00	-3,000.00	0.0%
Telephone Expense	285.96	14,760.00	-14,474.04	1.9%
Training/Dues/Subscriptions	509.21	1,500.00	-990.79	33.9%
<b>Total General and Administrative</b>	<b>66,361.83</b>	<b>371,624.00</b>	<b>-305,262.17</b>	<b>17.9%</b>
Meals and Entertainment	0.00	0.00	0.00	0.0%
Misc. Expense	49.53			
<b>Non-Operating Expense</b>				
Treasurer's Fees	0.00	70,000.00	-70,000.00	0.0%
<b>Total Non-Operating Expense</b>	<b>0.00</b>	<b>70,000.00</b>	<b>-70,000.00</b>	<b>0.0%</b>

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<b>Operating Expense</b>				
<b>Course Maintenance Expense</b>				
Building Materials	0.00	1,500.00	-1,500.00	0.0%
Cart/Supplies/Parts	0.00	1,500.00	-1,500.00	0.0%
Chemicals	0.00	20,000.00	-20,000.00	0.0%
Electric Pump House	0.00	23,277.00	-23,277.00	0.0%
Equipment Lease	0.00	56,388.00	-56,388.00	0.0%
Equipment Rental	0.00	900.00	-900.00	0.0%
Equipment Repairs	0.00	15,000.00	-15,000.00	0.0%
Fertilizer	0.00	21,000.00	-21,000.00	0.0%
Flowers	0.00	1,000.00	-1,000.00	0.0%
Gas/Oil	0.00	24,000.00	-24,000.00	0.0%
Ground Improvement	0.00	650.00	-650.00	0.0%
Irrigation Repairs	0.00	14,500.00	-14,500.00	0.0%
Maintenance Supplies/Equipment	0.00	6,150.00	-6,150.00	0.0%
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	0.00	14,000.00	-14,000.00	0.0%
Seed/Sod	0.00	3,000.00	-3,000.00	0.0%
Soil Testing	0.00	1,400.00	-1,400.00	0.0%
Tool Expense	0.00	1,200.00	-1,200.00	0.0%
<b>Total Course Maintenance Expense</b>	0.00	221,265.00	-221,265.00	0.0%
<b>Park &amp; Rec</b>				
Ball Field Equipment	0.00	1,500.00	-1,500.00	0.0%
Cleaning Facilities	0.00	7,500.00	-7,500.00	0.0%
Community Park Maintenance	0.00	36,000.00	-36,000.00	0.0%
Cottonwood/Callahan	0.00	18,000.00	-18,000.00	0.0%
Landscape Maintenance	0.00	16,500.00	-16,500.00	0.0%
Skate and Dog Parks	0.00	2,000.00	-2,000.00	0.0%
<b>Total Park &amp; Rec</b>	0.00	81,500.00	-81,500.00	0.0%
<b>Pro-Shop Expenses</b>				
Cost of Goods Sold				
Balls/Gloves	0.00	13,180.00	-13,180.00	0.0%
Hard Goods	0.00	18,000.00	-18,000.00	0.0%
Headwear	0.00	8,990.00	-8,990.00	0.0%
Soft Goods	0.00	11,370.00	-11,370.00	0.0%
Cost of Goods Sold - Other	0.00	5,500.00	-5,500.00	0.0%
<b>Total Cost of Goods Sold</b>	0.00	57,040.00	-57,040.00	0.0%
Driving Range	0.00	-16,000.00	16,000.00	0.0%
<b>Total Pro-Shop Expenses</b>	0.00	41,040.00	-41,040.00	0.0%
<b>Rec Center Operating Expenses</b>				
Credit Card Fees	0.00	6,730.00	-6,730.00	0.0%
First Aid	0.00	300.00	-300.00	0.0%
Janitorial	0.00	47,900.00	-47,900.00	0.0%
Pool Expense	0.00	11,500.00	-11,500.00	0.0%
Rec Ctr Extended Hours	0.00	50,000.00	-50,000.00	0.0%
Supplies	0.00	400.00	-400.00	0.0%
<b>Total Rec Center Operating Expenses</b>	0.00	116,830.00	-116,830.00	0.0%

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<b>Utilities</b>				
Electrical & Gas	0.00	72,000.00	-72,000.00	0.0%
Snow Removal	175.00			
Toilet Cleaning	81.61			
Trash	100.54			
TV	136.97			
Utilities	0.00	23,280.00	-23,280.00	0.0%
Xcel	356.69			
<b>Total Utilities</b>	850.81	95,280.00	-94,429.19	0.9%
<b>Total Operating Expense</b>	850.81	555,915.00	-555,064.19	0.2%
<b>Payroll Expenses</b>				
Employee Insurance				
Dental Insurance	0.00	5,179.00	-5,179.00	0.0%
Disability	0.00	5,760.00	-5,760.00	0.0%
Life Insurance	0.00	4,790.50	-4,790.50	0.0%
Medical Insurance	6,019.70	206,119.00	-200,099.30	2.9%
<b>Total Employee Insurance</b>	6,019.70	221,848.50	-215,828.80	2.7%
Payroll Taxes				
CO State Payroll Tax	1,720.15			
Federal	5,013.34			
Payroll Taxes - Other	0.00	56,793.00	-56,793.00	0.0%
<b>Total Payroll Taxes</b>	6,733.49	56,793.00	-50,059.51	11.9%
Retirement Account				
401K	0.00	9,000.00	-9,000.00	0.0%
457B Employee Contribution	0.00	8,000.00	-8,000.00	0.0%
<b>Total Retirement Account</b>	0.00	17,000.00	-17,000.00	0.0%
Wages				
Department Heads Salary	9,310.53	67,934.00	-58,623.47	13.7%
Golf Course	2,200.00	168,092.00	-165,892.00	1.3%
Golf Outside Services	0.00	11,467.00	-11,467.00	0.0%
Golf Shop Wages	0.00	80,352.00	-80,352.00	0.0%
Office Manager	1,222.12	32,000.00	-30,777.88	3.8%
Park & Rec Ind. Contractors	48.00			
Part-Time	3,501.33	12,000.00	-8,498.67	29.2%
Program Supervisor	4,066.13	44,500.00	-40,433.87	9.1%
Rec Center Building/Maint	2,124.08			
Rec Center Instructor	21.00			
Wages - Other	0.00	274,000.00	-274,000.00	0.0%
<b>Total Wages</b>	22,493.19	690,345.00	-667,851.81	3.3%
Payroll Expenses - Other	2,401.27			
<b>Total Payroll Expenses</b>	37,647.65	985,986.50	-948,338.85	3.8%
<b>Program Expenditures</b>				
Basketball-Girls	550.25			
Program Expenditures - Other	27.36	64,500.00	-64,472.64	0.0%
<b>Total Program Expenditures</b>	577.61	64,500.00	-63,922.39	0.9%

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<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	0.00	27,000.00	-27,000.00	0.0%
Equipment Repairs & Maintenance	0.00	4,500.00	-4,500.00	0.0%
<b>Total Repairs and Maintenance</b>	0.00	31,500.00	-31,500.00	0.0%
<b>Total Expense</b>	105,561.96	2,080,525.50	-1,974,963.54	5.1%
<b>Net Ordinary Income</b>	-92,834.62	2,594,522.50	-2,687,357.12	-3.6%
<b>Other Income/Expense</b>				
Other Income				
Transfer In	0.00	2,184,956.50	-2,184,956.50	0.0%
<b>Total Other Income</b>	0.00	2,184,956.50	-2,184,956.50	0.0%
<b>Other Expense</b>				
Capital Projects/Equipment				
Ball Field/Other Property	0.00	75,000.00	-75,000.00	0.0%
Community Park	0.00	286,000.00	-286,000.00	0.0%
Irrigation Pond	0.00	100,000.00	-100,000.00	0.0%
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%
Capital Projects/Equipment - Other	0.00	175,000.00	-175,000.00	0.0%
<b>Total Capital Projects/Equipment</b>	0.00	1,036,000.00	-1,036,000.00	0.0%
Property Tax Abatement	0.00	50,000.00	-50,000.00	0.0%
Transfers Out	0.00	2,184,956.50	-2,184,956.50	0.0%
<b>Total Other Expense</b>	0.00	3,270,956.50	-3,270,956.50	0.0%
<b>Net Other Income</b>	0.00	-1,086,000.00	1,086,000.00	0.0%
<b>Net Income</b>	<b>-92,834.62</b>	<b>1,508,522.50</b>	<b>-1,601,357.12</b>	<b>-6.2%</b>