

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through September 2017

	Jan - Sep 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Misc. Income	8,564.36		
Non-Operating Income			
Conservation Trust Fund	14,037.21	16,500.00	-2,462.79
Contributions			
Community Park Classic	7,185.00	5,000.00	2,185.00
Memorial Bricks	1,150.00		
Contributions - Other	80,429.85		
Total Contributions	88,764.85	5,000.00	83,764.85
Gas Royalties	1,882.45	1,500.00	382.45
Grants	96,770.00	96,750.00	20.00
Interest Income	18,893.68	9,000.00	9,893.68
Property Tax Revenue			
Abatement	-101.72		
Dow Energy Impact Grant Proceed	27.91		
Property Tax Abatement	0.00	1,000.00	-1,000.00
Specific Ownership Tax	97,846.67	55,137.00	42,709.67
Property Tax Revenue - Other	1,963,663.75	1,969,173.00	-5,509.25
Total Property Tax Revenue	2,061,436.61	2,025,310.00	36,126.61
Rent Cafe			
Rental Income	8,050.00	12,000.00	-3,950.00
Utility Reimbursement	1,036.55	7,500.00	-6,463.45
Rent Cafe - Other	1,000.00		
Total Rent Cafe	10,086.55	19,500.00	-9,413.45
Total Non-Operating Income	2,291,871.35	2,173,560.00	118,311.35
Operating Income			
Community Park Rental	400.00		
Course Income			
Advantage Club-Memberships	140,825.00	127,400.00	13,425.00
Cart Fees	75,249.00	84,000.00	-8,751.00
Driving Range	8,570.47	12,000.00	-3,429.53
Gift Certificates	20.00	1,000.00	-980.00
Green Fees	157,528.00	175,000.00	-17,472.00
Payment on Account	0.00	25,000.00	-25,000.00
Tournament Income	1,500.00		
Course Income - Other	1,318.14		
Total Course Income	385,010.61	424,400.00	-39,389.39
Golf Pro Shop Sales			
Balls-Gloves	15,781.51	15,500.00	281.51
Hard Goods	25,369.29	21,500.00	3,869.29
Headwear	12,027.58	14,000.00	-1,972.42
Soft Goods	26,236.25	19,000.00	7,236.25
Total Golf Pro Shop Sales	79,414.63	70,000.00	9,414.63
Program Income			
Baseball	2,410.00	1,000.00	1,410.00
Basketball	2,202.50	2,000.00	202.50
Basketball-Tiny Tot	325.00	350.00	-25.00
British Soccer	44.00		
Craft Fair	12,155.00	10,000.00	2,155.00
Misc.	54.50		
Movies under the Stars	2,050.00	1,800.00	250.00
New P&R Programs			
Cooking Class	756.00		
Martial Arts	1,611.00		
Tiger to Dragon	913.00		
New P&R Programs - Other	537.00	10,000.00	-9,463.00
Total New P&R Programs	3,817.00	10,000.00	-6,183.00
Soccer	4,127.50	6,350.00	-2,222.50
Soccer-Under 8	945.00		
Softball-Youth	0.00	750.00	-750.00
Tee Ball	1,100.00	800.00	300.00
Volleyball-Adult	-175.00	1,200.00	-1,375.00
Wrestling-Youth	3,589.50	8,500.00	-4,910.50
Wrestling Tee Shirts	801.00	1,000.00	-199.00
Wrestling Youth Tournament	3,764.70		
Total Program Income	37,210.70	43,750.00	-6,539.30
Rec Sales			
Activation Fees	50,755.35	68,238.00	-17,482.65
Canvas Creations	1,200.00	3,500.00	-2,300.00
Daily Admissions	23,676.29	25,000.00	-1,323.71
Equipment Rental	-6,680.86	1,400.00	-8,080.86
Fitness Classes			
Tai Chi	64.00		
Fitness Classes - Other	13,897.44	9,650.00	4,247.44

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Total Fitness Classes	13,961.44	9,650.00	4,311.44
Game Room	646.94	450.00	196.94
Gift Certificates	3.00		
Membership Card	65.00	175.00	-110.00
Memberships	8,760.89	33,000.00	-24,239.11
Misc. Program Income	1,313.72	5,000.00	-3,686.28
Room Rentals	12,729.90	10,200.00	2,529.90
Sale of Goods			
Vending	638.21	3,500.00	-2,861.79
Vending Taxable	5,216.30		
Sale of Goods - Other	1,101.65	2,800.00	-1,698.35
Total Sale of Goods	6,956.16	6,300.00	656.16
Silver Sneakers	3,116.46	2,750.00	366.46
Swim Lessons	5,970.00	5,000.00	970.00
Total Rec Sales	122,474.29	170,663.00	-48,188.71
Total Operating Income	624,510.23	708,813.00	-84,302.77
PBM Trail Income			
Registration-Battle on Mesa	364.00		
PBM Trail Income - Other	1,500.00		
Total PBM Trail Income	1,864.00		
Total Income	2,926,809.94	2,882,373.00	44,436.94
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	8,822.02		
Hard Goods	29,447.50		
Headwear	5,583.90		
Soft Goods	42,750.62		
Pro Shop Cost of Goods Sold - Other	110.00	55,000.00	-54,890.00
Total Pro Shop Cost of Goods Sold	86,714.04	55,000.00	31,714.04
Rec Center Cost of goods sold	6,026.46		
Cost of Goods Sold - Other	0.00	5,000.00	-5,000.00
Total Cost of Goods Sold	92,740.50	60,000.00	32,740.50
Total COGS	92,740.50	60,000.00	32,740.50
Gross Profit	2,834,069.44	2,822,373.00	11,696.44
Expense			
Automobile Expense	1,099.66	600.00	499.66
Battle on the Mesa	1,107.78		
Engineering	2,625.25	30,000.00	-27,374.75
General and Administrative			
Accounting	552.50	3,600.00	-3,047.50
Advantage Club Promotion	0.00	20,000.00	-20,000.00
Advertising and Promotion	16,291.86	34,000.00	-17,708.14
Bank Service Charges	10.00		
Bankcard Fees	9,832.99	7,950.00	1,882.99
Closing Costs	0.00	0.00	0.00
Computer and Internet Expenses	12,286.58	32,000.00	-19,713.42
Contingency	0.00	208,000.00	-208,000.00
District Oversight Management	72,832.98	109,250.00	-36,417.02
Employee Background Verif	557.66	650.00	-92.34
Grand Opening	4,515.63		
Grant Preparation	1,275.00		
Insurance Expense			
Property & Liability	32,656.00	52,000.00	-19,344.00
Workers Comp	7,431.00	18,600.00	-11,169.00
Total Insurance Expense	40,087.00	70,600.00	-30,513.00
Licenses	20.00	10.00	10.00
NSF	110.00		
Office Equipment	2,997.54	5,250.00	-2,252.46
Office Supplies	2,753.75	6,600.00	-3,846.25
Payroll Services	3,310.00	7,200.00	-3,890.00
Postage & Freight	3,659.60	2,500.00	1,159.60
Printing	3,025.11	600.00	2,425.11
Professional Fees			
Audit-Statutory	11,220.00	20,000.00	-8,780.00
Legal	192.00	35,000.00	-34,808.00
Total Professional Fees	11,412.00	55,000.00	-43,588.00
Rent Expense	2.00		
Security System	434.79	550.00	-115.21
Telephone Expense	10,093.58	12,200.00	-2,106.42
Training/Dues/Subscriptions	4,530.25	8,750.00	-4,219.75

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Total General and Administrative	200,590.82	584,710.00	-384,119.18
Misc. Expense	249.38	1,500.00	-1,250.62
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	39,276.58	41,000.00	-1,723.42
Total Non-Operating Expense	39,276.58	91,000.00	-51,723.42
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	30,978.48	38,000.00	-7,021.52
Equipment Lease	0.00	33,000.00	-33,000.00
Equipment Repairs	1,195.60	15,000.00	-13,804.40
Flowers	549.17	1,250.00	-700.83
Gas/Oil	10,763.47	16,500.00	-5,736.53
Golf Cart Lease Expense	0.00	50,018.00	-50,018.00
Irrigation Repairs	14,635.50	120,000.00	-105,364.50
Maintenance Supplies/Equipment	13,309.14	32,500.00	-19,190.86
Maintenance Uniforms	523.77	800.00	-276.23
Sand/Soil/Seed	5,199.84	32,500.00	-27,300.16
Soil Testing	0.00	1,000.00	-1,000.00
Course Maintenance Expense - Other	1,873.00		
Total Course Maintenance Expense	79,027.97	340,568.00	-261,540.03
Landscape Maintenance	43,381.02	32,000.00	11,381.02
Parks Operating Expenses			
Arena	0.00	500.00	-500.00
Ball Field	1,555.80	500.00	1,055.80
Cleaning Facilities	882.49	4,500.00	-3,617.51
Cleaning Supplies	445.50	500.00	-54.50
Community Park Maintenance	20.37	18,500.00	-18,479.63
Contractor Ball Fields	0.00	1,000.00	-1,000.00
Cottonwood/Callahan	0.00	500.00	-500.00
Parks Operating Expenses - Other	95.86		
Total Parks Operating Expenses	3,000.02	26,000.00	-22,999.98
Pro-Shop Expenses			
Credit to Golf Customer	2,538.43		
Janitorial/Building Maintenance	2,035.12	1,000.00	1,035.12
Miscellaneous	301.03		
Supplies	2,084.10	1,500.00	584.10
Pro-Shop Expenses - Other	3,500.00		
Total Pro-Shop Expenses	10,458.68	2,500.00	7,958.68
Program Expenditures			
Baseball-Softball	3,480.67	1,000.00	2,480.67
Basketball	2,058.91	2,000.00	58.91
Craft Fair	527.04	1,850.00	-1,322.96
Movies under the Stars	1,780.00	1,800.00	-20.00
New Program Expense			
Cooking Class	238.00		
Tiger to Dragon	308.40		
New Program Expense - Other	80.50	4,000.00	-3,919.50
Total New Program Expense	626.90	4,000.00	-3,373.10
Soccer	6,031.80	3,500.00	2,531.80
Tee Ball	299.50	350.00	-50.50
Volley ball	77.25	300.00	-222.75
Winterfest	1,246.96		
Wrestling	8,300.71	5,500.00	2,800.71
Program Expenditures - Other	1,080.37		
Total Program Expenditures	25,510.11	20,300.00	5,210.11
Rec Center Operating Expenses			
Janitorial	34,046.19	48,000.00	-13,953.81
Pool Expense	4,134.82	20,000.00	-15,865.18
Program Expenditures-Rec	1,916.16	1,500.00	416.16
Repairs & Maintenance General	9,409.01	5,000.00	4,409.01
Supplies	7,951.45	9,000.00	-1,048.55
Total Rec Center Operating Expenses	57,457.63	83,500.00	-26,042.37
Television-Music	1,722.98	2,350.00	-627.02
Utilities			
Holy Cross	28,285.94	32,200.00	-3,914.06
Sewer	5,991.84	8,200.00	-2,208.16
Trash	1,811.26	3,100.00	-1,288.74
Utilities Misc	12,043.60	13,400.00	-1,356.40
Water	35,287.25	38,500.00	-3,212.75
Xcel	43,091.34	49,800.00	-6,708.66
Total Utilities	126,511.23	145,200.00	-18,688.77
Total Operating Expense	347,069.64	652,418.00	-305,348.36

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Payroll Expenses			
Employee Insurance			
Dental-Life Insurance	3,854.89	7,000.00	-3,145.11
Medical Insurance	67,555.58	120,000.00	-52,444.42
Total Employee Insurance	71,410.47	127,000.00	-55,589.53
Payroll Taxes			
Company Paid Taxes			
CO Unemployment Tax			
CO Unemployment Expense	531.33	3,000.00	-2,468.67
Total CO Unemployment Tax	531.33	3,000.00	-2,468.67
Federal Taxes (941/944)			
Penalties & Interest	1,966.96		
Federal Taxes (941/944) - Other	2,343.13		
Total Federal Taxes (941/944)	4,310.09		
Federal Unemployment (940)			
Federal Unemployment Expense	1,534.55	2,000.00	-465.45
Total Federal Unemployment (940)	1,534.55	2,000.00	-465.45
Medicare Expense	7,847.52	8,868.00	-1,020.48
Social Security Expense	33,554.77	37,758.00	-4,203.23
Total Company Paid Taxes	47,778.26	51,626.00	-3,847.74
Total Payroll Taxes	47,778.26	51,626.00	-3,847.74
Retirement Account			
457B Employer Cont	6,370.39		
457B Retirement-Employee	0.00	9,100.00	-9,100.00
Company Contributions	0.00	7,500.00	-7,500.00
Total Retirement Account	6,370.39	16,600.00	-10,229.61
Wages			
Bonus Compensation	6,300.00		
Golf Course Maint-Choate Group	2,555.89	18,000.00	-15,444.11
Hourly Wages			
Minimum Wage Increase	0.00	18,000.00	-18,000.00
Overtime Pay	265.05		
Program Supervisor	0.00	65,000.00	-65,000.00
Hourly Wages - Other	345,493.08		
Total Hourly Wages	345,758.13	83,000.00	262,758.13
Independent Contractors	3,608.46	1,200.00	2,408.46
P&R Janitor (Ind. Contractor)	4,860.00		
PLT EXPENSE	18,560.29		
Rec Center Employees	5,553.60	7,000.00	-1,446.40
Salary Wages	155,601.39		
Wages - Other	0.00	549,316.00	-549,316.00
Total Wages	542,797.76	658,516.00	-115,718.24
Payroll Expenses - Other	0.00		
Total Payroll Expenses	668,356.88	853,742.00	-185,385.12
Repairs and Maintenance			
Building Repair & Maintenance	19,066.60	7,000.00	12,066.60
Equipment Repairs & Maintenance	6,048.11	2,000.00	4,048.11
Repairs and Maintenance - Other	810.85		
Total Repairs and Maintenance	25,925.56	9,000.00	16,925.56
Total Expense	1,286,301.55	2,222,970.00	-936,668.45
Net Ordinary Income	1,547,767.89	599,403.00	948,364.89
Other Income/Expense			
Other Income			
Discount-Leases	4,949.28		
Sales Tax Adjustments	5.85		
Transfer In	785,702.95	1,514,825.00	-729,122.05
Total Other Income	790,658.08	1,514,825.00	-724,166.92
Other Expense			
Capital Outlay			
Capital Reserve Account	0.00	397,128.00	-397,128.00
Community Park			
CP Land Improvements	286,817.68		
CP Playground-Furnishings	117,740.48		
Community Park - Other	0.00	100,000.00	-100,000.00
Total Community Park	404,558.16	100,000.00	304,558.16
Golf Course			
Golf Equipment			

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Golf Maint Equip	48,221.60		
Golf Equipment - Other	1,313.99		
Total Golf Equipment	49,535.59		
Irrigation Pond	19,249.43		
Irrigation System	238,308.20		
Level Tee Boxes	27,477.82	22,500.00	4,977.82
Parking Lot	84,711.20		
Golf Course - Other	6,480.78		
Total Golf Course	425,763.02	22,500.00	403,263.02
Rec Center Capital Improvements			
Pool Projects	9,460.17		
Rec Building Improvements	82,568.34		
Rec Equipment	43,928.72		
Rec Center Capital Improvements - Other	0.00	75,000.00	-75,000.00
Total Rec Center Capital Improvements	135,957.23	75,000.00	60,957.23
Signs	12,837.80		
Total Capital Outlay	979,116.21	594,628.00	384,488.21
Transfers Out	785,702.95	1,514,825.00	-729,122.05
Total Other Expense	1,764,819.16	2,109,453.00	-344,633.84
Net Other Income	-974,161.08	-594,628.00	-379,533.08
Net Income	573,606.81	4,775.00	568,831.81