

SOUTH PARK-PARKS AND REC DISTRICT Fund Balances

	Quarter to Quarter Compare			Year to Year Compare			Actual vs Budget			
	Jan - March 2017	Jan - March 2016	\$ Change	Jan - March 2017	Jan - March 2016	\$ Change	Jan - March 2017	YTD 2017 Budget	Budget Variance	Total 2017 Budget
Ordinary Income/Expense										
Income										
4500.00 · SOCCER PROGRAM INCOME										
4520.00 · Soccer Registration Fees			0			0			0	5,250
4560.00 · Soccer Club Sponsorship			0			0			0	
4585.00 · Soccer Uniform Reimbursement			0			0			0	
4590.00 · Soccer Program Contributions			0			0			0	
4591.00 · Soccer Fundraising			0			0			0	
4599.00 · Soccer Customer Refunds			0			0			0	
Total 4500.00 · SOCCER PROGRAM INCOME	0	0	0	0	0	0	0	0	0	5,250
4400.00 · FOOTBALL PROGRAM INCOME			0			0			0	
4491 · Football Fundraising			0			0			0	
4420.00 · Football Registration Fees			0			0			0	1,500
4490.00 · Football Contributions			0			0			0	
Total 4400.00 · FOOTBALL PROGRAM INCOME	0	0	0	0	0	0	0	0	0	1,500
4200.00 · Rec Center Income										
4210.00 · Daily Fees Income	3,166	2,653	513	3,166	2,653	513	3,166	4,750	-1,584	19,000
4220.00 · Annual Passes	7,728	11,385	-3,657	7,728	11,385	-3,657	7,728	8,750	-1,022	35,000
4221.00 · Punch Passes, Monthly-3 Month	9,858	7,634	2,224	9,858	7,634	2,224	9,858	8,250	1,608	33,000
4231.00 · Aquatics Fees Income	1,279	184	1,095	1,279	184	1,095	1,279	1,100	179	5,800
4232.00 · Fitness Fees Income	80	35	45	80	35	45	80	60	20	250
4233.00 · Silver Sneakers Income	565	1,155	-590	565	1,155	-590	565	1,000	-435	4,000
4234.00 · Silver & Fit		150	-150		150	-150		150	-150	150
4240.00 · Child Care Income	51	12	39	51	12	39	51	38	13	150
4250.00 · Personal Fitness Training		320	-320		320	-320		400	-400	1,600
4270.00 · Pro Shop Income	62	109	-47	62	109	-47	62	135	-73	550
4275.00 · Gift Certificate Income	85	60	25	85	60	25	85	250	-165	1,000
4280.00 · Facility Rental	927	1,134	-207	927	1,134	-207	927	750	177	3,000
4285.00 · Vending Machine Income	421	215	206	421	215	206	421	495	-74	2,000
4290.00 · Equipment Rental Income			0			0			0	50
4291.00 · Special Events Income		210	-210		210	-210		1,050	-1,050	4,200
4295.00 · Rec Center Contributions	25		25	25		25	25		25	300
4299.00 · Rec Center Refunds	-164		-164	-164		-164	-164	-25	-139	-100
Total 4200.00 · Rec Center Income	24,083	25,256	-1,173	24,083	25,256	-1,173	24,083	27,153	-3,070	109,950
Total Income	24,083	25,256	-1,173	24,083	25,256	-1,173	24,083	27,153	-3,070	116,700
Gross Profit	24,083	25,256	-1,173	24,083	25,256	-1,173	24,083	27,153	-3,070	116,700
Expense										
5200.50 · Youth Sports Expense			0			0			0	
5200.20 · Football Club Expense			0			0			0	
5235.20 · Football Club T-Shirts, etc			0			0			0	200
5255.20 · Football Club Awards/Plaques			0			0			0	
Total 5200.20 · Football Club Expense	0	0	0	0	0	0	0	0	0	200

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5200.10 · Soccer Club Expense										
5211.10 · Soccer Referee Fees			0			0			0	
5215.10 · Soccer Club Field Fees	264	240	24	264	240	24	264	250	14	550
5235.10 · Soccer TShirts/Uniforms			0			0		350	-350	600
5255.10 · Soccer Club Awards/Plaques			0			0			0	
5265.10 · Soccer Repair & Maint/Equip.			0			0		100	-100	200
Total 5200.10 · Soccer Club Expense	264	240	24	264	240	24	264	700	-436	1,350
5000.00 · Payroll Expense										
5010.00 · Salaries	12,646	12,174	472	12,646	12,174	472	12,646	17,500	-4,854	70,000
5020.00 · Hourly Wages	25,749	22,649	3,100	25,749	22,649	3,100	25,749	25,826	-77	103,302
5040.00 · Contract Labor	50			50			50		50	
5055.00 · Payroll Taxes	3,219	2,956	263	3,219	2,956	263	3,219	3,683	-464	14,731
5065.00 · Workmans Compensation Insurance	703	406	297	703	406	297	703	703	0	2,810
Total 5000.00 · Payroll Expense	42,367	38,185	4,182	42,367	38,185	4,182	42,367	47,712	-5,345	190,843
5110.00 · Advertising & Marketing	50		50	50		50	50	500	-450	2,000
5181.00 · 100% Meals	146		146	146		146	146	115	31	230
5182.00 · Mileage Reimbursement			0			0		75	-75	300
5250.00 · Licenses, Permits & Fees			0			0			0	150
5310.00 · Insurance	1,662	3,140	-1,478	1,662	3,140	-1,478	1,662	2,494	-832	9,974
5430.00 · Utilities										
5431.00 · Gas	17,491	17,023	468	17,491	17,023	468	17,491	12,975	4,516	51,900
5431.10 · Electrical	5,561	4,936	625	5,561	4,936	625	5,561	5,000	561	20,000
5432.00 · Water, Sewer	1,576	1,565	11	1,576	1,565	11	1,576	1,575	1	6,300
5433.00 · Satellite Radio			0			0		55	-55	220
5434.00 · Trash Removal	297	297	0	297	297	0	297	300	-3	1,200
5435.00 · Telephone	800	944	-144	800	944	-144	800	825	-25	3,300
5436.00 · Internet Service	320	169	151	320	169	151	320	270	50	1,080
5437.00 · Snow Removal		175	-175		175	-175		750	-750	1,500
5438.00 · Wood Pellet Boiler/Eq. Lease			0			0			0	24,238
5439.00 · TV Service	30	81	-51	30	81	-51	30	30	0	120
Total 5430.00 · Utilities	26,075	25,190	885	26,075	25,190	885	26,075	21,780	4,295	109,858
5450.00 · Supplies										
5451.00 · Aquatics, Fitness Supplies	474	519	-45	474	519	-45	474	250	224	1,000
5453.00 · Office Supplies	449	224	225	449	224	225	449	200	249	800
5454.00 · Computer Supplies	129	1,092	-963	129	1,092	-963	129	300	-171	1,200
5455.00 · Child Care Supplies			0			0			0	50
5456.00 · Vending Supplies	11		11	11		11	11		11	1,000
5457.00 · Postage	101		101	101		101	101	25	76	100
5458.00 · Pool Chemicals	1,175	876	299	1,175	876	299	1,175	875	300	3,500
5459.00 · Janitorial Supplies		2,026	-2,026		2,026	-2,026		750	-750	3,000
5460.00 · Building R&M Supplies	223		223	223		223	223	125	98	500
5462.00 · Pro Shop Resale	25		25	25		25	25	75	-50	300

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5463.00 · First Aid/Medical Supplies	67		67	67		67	67	25	-25	100
Total 5450.00 · Supplies	2,654	4,737	-2,083	2,654	4,737	-2,083	2,654	2,625	29	11,550
5510.00 · Storage Rental		140	-140		140	-140			0	
5630.00 · Building/Equipment R&M	3,166	1,068	2,098	3,166	1,068	2,098	3,166		3,166	
5650.00 · Dues, Subscriptions			0			0			0	100
5660.00 · Software Maintenance/Upgrades	323		323	323		323	323	275	48	1,100
5670.00 · Training, Seminars, Certific.	461	775	-314	461	775	-314	461	500	-39	2,000
5710.00 · Interest Expense			0			0			0	
5720.00 · Accounting Fees	2,170	1,920	250	2,170	1,920	250	2,170	1,920	250	7,680
5760.00 · Security	555	420	135	555	420	135	555	220	335	880
5770.00 · Custodial	5,475		5,475	5,475		5,475	5,475		5,475	
5780.00 · Uniforms	34		34	34		34	34	150	-116	300
5810.00 · Bank Charges	10		10	10		10	10		10	
5830.00 · Merchant Account CC Fees	447	583	-136	447	583	-136	447	625	-178	2,500
5850.00 · Donations			0			0			0	
5910.00 · Depreciation Expense			0			0			0	
5970.00 · Cash (Over) Short	1	-14	15	1	-14	15	1		1	
Total Expense	85,860	76,384	9,476	85,860	76,384	9,476	85,860	79,691	6,169	341,015
Net Ordinary Income	-61,777	-51,128	-10,649	-61,777	-51,128	-10,649	-61,777	-52,538	-9,239	-224,315
Other Income/Expense										
Other Income										
6400.00 · Transfers To/From SPPRD	50,234	56,496	-6,262	50,234	56,496	-6,262	50,234	54,000	-3,766	216,000
6406.00 · Grant Revenue	456		456	456		456	456		456	8,000
6410.00 · Other Income (Grant, etc.)		1	-1		1	-1			0	
6420.00 · Insurance Refund Income	98		98	98		98	98		98	
6440.00 · Interest Income	2	2	0	2	2	0	2	4	0	15
6450.00 · Sale of Fixed Assets			0			0			0	
Total Other Income	50,790	56,499	-5,709	50,790	56,499	-5,709	50,790	54,004	-3,214	224,015
Other Expense										
7100.00 · Capital Purch/Renovation Fund			0			0			0	112,000
Total Other Expense	0	0	0	0	0	0	0	0	0	112,000
Net Other Income	50,790	56,499	-5,709	50,790	56,499	-5,709	50,790	54,004	-3,214	112,015
Net Income	-10,987	5,371	-16,358	-10,987	5,371	-16,358	-10,987	1,466	-12,453	-112,300

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	Income/Expense Compare to Last Qtr			Income/Expense Compare to Last Year			Actual vs Budget YTD			
	Jan - March 2017	Jan - March 2016	\$ Change	Jan - March 2017	Jan - March 2016	\$ Change	Jan - Dec 2017	YTD 2017 Budget	Budget Variance	Total 2017 Budget
GENERAL FUND										
Jan 1 2017 Beginning Balance General Fund				153,097	187,022	-33,925				
3.361 · Interest income-General	66	48	18	66	48	18	66	100	-34	400
3.370 · Property taxes										
3.370.1 · Current Property Taxes	50,583	83,249	-32,666	50,583	83,249	-32,666	50,583	83,249	-32,666	203,302
3.370.2 · Property Taxes - Delinquent	-54	-21	-33	-54	-21	-33	-54		-54	
3.370.3 · Property Tax Interest		9	-9		9	-9			0	
3.370.4 · Property Taxes - SO Tax	2,611	5,760	-3,149	2,611	5,760	-3,149	2,611	5,760	-3,149	23,500
3.370.6 · Property Taxes - Bond SO Tax	2,472	5,484	-3,012	2,472	5,484	-3,012	2,472	5,484	-3,012	22,000
Total 3.370 · Property taxes	<u>55,612</u>	<u>94,481</u>	<u>-38,869</u>	<u>55,612</u>	<u>94,481</u>	<u>-38,869</u>	<u>55,612</u>	<u>94,493</u>	<u>-38,881</u>	<u>248,802</u>
Total Income	55,678	94,529	-38,851	55,678	94,529	-38,851	55,678	94,593	-38,915	249,202
Expense										
3.415 · Finance/Administrative										
3.415.1 · Audit Fees			0			0			0	5,000
3.415.2 · Bank Service Charge		20	-20		20	-20			0	0
3.415.3 · BOD Bond			0			0			0	500
3.415.4 · Board Education/training			0			0			0	500
3.415.5 · Elections		25	-25		25	-25		1,250	-1,250	5,000
3.415.6 · Legal/Professional Fees	-18		-18	-18		-18	-18	2,250	-2,268	9,000
3.415.7 · Legal notices			0			0			0	55
3.415.8 · Memberships/Dues	503	480	23	503	480	23	503	500	3	500
3.415.9 · Miscellaneous Expense			0			0			0	1,000
3.416.5 · New Projects			0			0		3,000	-3,000	12,500
3.417.1 · Bookkeeping Services	1,080	1,067	13	1,080	1,067	13	1,080	1,080	0	4,320
3.417.4 · Property Tax Treasurer Fees	1,516	2,497	-981	1,516	2,497	-981	1,516	2,455	-939	5,500
Total 3.415 · Finance/Administrative	<u>3,081</u>	<u>4,089</u>	<u>-1,008</u>	<u>3,081</u>	<u>4,089</u>	<u>-1,008</u>	<u>3,081</u>	<u>10,535</u>	<u>-7,454</u>	<u>43,875</u>
5.500 · SPRC Operation Expense	50,234	56,496	-6,262	50,234	56,496	-6,262	50,234	56,496	-6,262	216,000
5.800 · Emergency Reserve			0			0		2,278	-2,278	9,113
Total Expense	<u>53,315</u>	<u>60,585</u>	<u>-7,270</u>	<u>53,315</u>	<u>60,585</u>	<u>-7,270</u>	<u>53,315</u>	<u>69,309</u>	<u>-15,994</u>	<u>268,988</u>
Net Income (Loss) General Fund	2,363	33,944	-31,581	2,363	33,944	-31,581	2,363	25,284	-22,921	-19,786
ENDING BALANCE-GENERAL FUND 12/31/17 Un-Audited)				155,460	220,966	-65,506				

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CONSERVATION TRUST FUND										
Jan 1 2017 Beginning Balance Cons Trust Fund (CTF)				101	1,466	-1,365				
5.300 · Conservation Trust Fund										
5.334 · CTF Income	5,981	6,064	-83	5,981	6,064	-83	5,981	5,000	981	22,000
5.335 · CTF Interest Income	1		1	1		1	1	1	0	5
Total 5.300 · Conservation Trust Fund	5,982	6,064	-82	5,982	6,064	-82	5,982	5,001	981	22,005
5.400 · CTF Grant Expense		4,603	-4,603		4,603	-4,603		5,400	-5,400	22,000
5.401 · CTF Bank Fees			0			0			0	
Net Income (Loss) Cons Trust Fund	5,982	1,461	4,521	5,982	1,461	4,521	5,982	-399	6,381	5
ENDING BALANCE-CTF FUND 12/31/17 (Un-audited)				6,083	2,927	3,156				
DEBT SERVICE FUND										
Jan 1 2017 Beginning Balance Debt Service Fund				37,348	35,694	1,654				
6.600 · Debt Service Income										
6.600.1 · Property tax - GO Bonds										
6.601 · GO Bond Prop Tax Current Year	47,245	79,253	-32,008	47,245	79,253	-32,008	47,245	79,252	-32,007	189,945
6.602 · GO Bond Property Tax - Delinque	-51	-21	-30	-51	-21	-30	-51		-51	
6.603 · GO Bond Property Tax Interest		8	-8		8	-8				
6.604 · GO Bond Property Tax SO Tax			0			0		0	0	
Total 6.600.1 · Property tax - GO Bond Income	47,194	79,240	-32,046	47,194	79,240	-32,046	47,194	79,252	-32,058	189,945
6.700 · Debt Service Expense										
6.700.1 · Go Bond Treasurer Fees	1,416	2,377	-961	1,416	2,377	-961	1,416	2,377	-961	5,680
6.700.2 · Debt Service Principle			0			0			0	135,000
6.700.3 · Debt Service Interest			0			0			0	46,957
6.700.4 · Debt Service Fees	150	150	0	150	150	0	150	150	0	150
Total 6.700 · Debt Service Expense	1,566	2,527	-961	1,566	2,527	-961	1,566	2,527	-961	187,787
Net Income (Loss) Debt Service Fund	45,628	76,713	-31,085	45,628	76,713	-31,085	45,628	76,725	-31,097	2,158
ENDING BALANCE DEBT SERVICE FUND 12/31/17 (Un-audited)				82,976	112,407	-29,431				