

Rifle Parks & Recreation Advisory Board

Agenda

June 10th, 2013

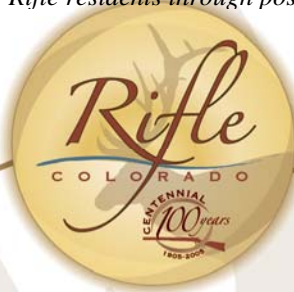
5:30 PM

Parks Maintenance Facility

3100 Dokes Lane

1. Call to Order
2. Minutes of April 8th Meeting
3. Comments from Public
4. Senior Center Report
5. Welcome New Member
6. Update on Deerfield Regional Park—Phase I
7. Update on Parks and Recreation Department Reorganization
8. Report on Council/PRAB workshop of May 8th.
9. April Financials
10. Next Regular Meeting –June 24th
11. Other
12. Adjourn

"Enhancing the quality of life for Rifle residents through positive recreational activities".



Date: June 4, 2013
To: Parks and Recreation Advisory Board
From: Tom Whitmore, Parks and Recreation Director
RE: June 10th meeting

Below is a brief overview for the June 10th meeting:

Welcome to Judy Ortiz to the PRAB

Judy was appointed to the alternate position for the PRAB at the May 15th City Council meeting. Judy's term serves until January 31, 2014.

Update on Deerfield Regional Park--Phase I

Grant agreements have been signed and bid advertisements are out.

Update on Parks and Recreation Department Reorganization

Staff has begun meeting and discussing transitions to the new structure.

Report on Council/PRAB Workshop of May 08, 2013

Members present will recap the discussion from the workshop.

Please contact me if you have any questions or comments.

Thanks.



RIFLE PARKS AND RECREATION ADVISORY BOARD MINUTES

PARKS MAINTENANCE FACILITY

APRIL 8, 2013

<u>MEMBERS PRESENT:</u>	<u>YES</u>	<u>NO</u>
Sara Brainard		X
Michael Churchill		X
Christi Gray		X
Ryan Mackley	X	
Wilma Paddock	X	
Tom Stuver	X	
Ed Weiss	X	

STAFF PRESENT: Tom Whitmore, Wayne Edgeton, Blair Bracken, Angie Wilkins

MINUTES FROM THE JANUARY 28TH MEETING: Wilma made a motion to accept and approve the minutes of the January 28th meeting. Tom S. 2nd the motion. Motion passed with a voice vote.

COMMENTS FROM THE PUBLIC: None

SENIOR CENTER REPORT: None

BOAT RAMP UPDATE: Helen Rogers gave an update of the Rifle Boat Ramp Project.

CLIMBING EVENT AT RMP: Jeremy Hensel of the Rifle Climbers Coalition is seeking support for a large climbing event at RMP. The proposed event would be in conjunction with the annual clean up weekend. Tom W., Wayne Edgeton and Blair Bracken had a phone conference with Jeremy and let the board know some of the specifics of the event. Tom S. wanted to know if the coalition was incorporated, and if the City was worried about liability. Tom W. informed the board that the City would ask for a larger liability of 2-3 million dollar policy. The group is proposing a \$20 fee per participant. Tom S. asked that the City require each participant to sign a waiver of liability. Tom W. stated that they would be signing waivers for the individual events that they participate in over the weekend. Tom W. stated that the City would be allowing more tents than allowed in each site to cover the number of people in the park. Tom S. asked how staff felt about the event and Tom W. stated that staff was good with the event. Ed requested that the registration of participants be limited to 200, he stated he was concerned if the number was above the 200 participants. Ed also stated that there was not a need to have an additional conference call with Jeremy since staff already updated the board on the event. Wilma stated there needed to be a constant presence of Police during the event. Tom S. suggested an additional contract if

after the event the participants didn't clean up. The board gave its approval of the event but was concerned with parking and vegetation.

JANUARY FINANCIALS: A copy of the January financials was included in the packet.

The regular meeting is scheduled for April 22nd.

OTHER: Tom W. let the board know that Christi Gray had asked about the disk golf course. Tom S. asked if the City had completed the requisition for the 9th Street right of way. Ed wanted to know if staff was advertising for board members because the board only had seven members.

Meeting was adjourned by Ryan Mackley at 6:49 pm.



MEMORANDUM

To: Matt Sturgeon, City Manager
From: Charles Kelty, Finance Director
Date: May 30, 2013
Subject: April 2013 Financial Reports

Attached are the Financial Reports for the four months ending April 30, 2013. Below are a few comments:

- Page 1 **General Fund Revenues** – Total revenues are \$2,296,784, which compared to the prior year's \$2,329,546 is \$32,762 and 1% less. Sales and Use Taxes collected year-to-date are \$1,165,284, which compared to the prior year's \$1,259,918 is \$94,634 and 8% less.
- General Fund Expenditures** – Total expenditures are \$2,397,190, which compared to the prior year's \$2,424,082 is \$26,892 and 1% less.
- Page 2 **Visitor Improvement Fund** – Total revenues are \$23,265, which compared to the prior year's \$30,505 is \$7,240 and 23% less. Total expenditures are \$39,673, which compared to the prior year's \$17,677 is 24% higher.
- Page 3 **Parks & Recreation Fund Revenues** – Total revenues are \$743,186, which compared to the prior year's \$800,639 is \$57,453 and 7% less. Sales and Use Taxes collected year-to-date are \$607,742, which compared to the prior year's amount of \$657,097 is \$49,355 and 8% less
- Parks & Recreation Fund Expenditures** – Expenditures are \$556,052, which compared to the prior year's \$631,058 is \$75,006 and 12% less.
- Page 4 **Water Fund Revenues** – Overall, revenues are \$1,152,630, which compared to the prior year's \$582,231 is \$570,399 higher. The main reason for the revenue increase is the ¾% Sales and Use Tax becoming effective January 1st. Revenues from sales and use taxes collected was \$461,035.
- Water Fund Expenses** – Overall, total expenses are \$1,057,899, which compared to the prior year's \$917,524 is \$140,375 and 15% higher. Operating and Maintenance expenses are \$151,686 higher primarily due to debt service payments made for the water treatment plant. Water rights expenses are \$57,617 less than last year. Water System Improvements (Capital) expenses is \$46,307 higher than last year.
- Page 5 **Wastewater Fund Revenue** – Total revenues are \$841,354, which compared to the prior year's \$893,510 is \$52,157 and 6% less.

Wastewater Expenses – Total expenses were \$975,284, which compared to the prior year's \$1,121,365 is \$146,081 and 13% less.

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Sanitation Fund Revenues – Total revenues are \$159,971, which compared to the prior year's \$162,309 is \$2,338 and 1% less.

Sanitation Fund Expenses – Total expenses are \$164,433, which compared to the prior year's \$170,479 is \$6,046 and 4% less.

CITY OF RIFLE
COMBINED CASH INVESTMENT
APRIL 30, 2013

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

210 ALLOCATION TO PARKS & RECREATION	463,160.06
TOTAL ALLOCATIONS TO OTHER FUNDS	463,160.06
ZERO PROOF IF ALLOCATIONS BALANCE	463,160.06

CITY OF RIFLE
BALANCE SHEET
APRIL 30, 2013

PARKS & RECREATION

ASSETS

210-001-000	CASH IN BANK	463,160.06	
210-001-001	PETTY CASH - RECREATION	(250.00)	
210-001-002	PETTY CASH - RMP	10.00	
210-001-003	PETTY CASH - POOL	300.00	
210-001-004	PETTY CASH - FITNESS CENTER	100.00	
210-001-100	CASH OVER/SHORT	106.50	
210-002-002	CASH-RMP RESTRICTED	6,564.38	
210-002-006	CASH-PARKS AND REC RESTRICTED	300,000.00	
210-002-013	CASH-REC FIREWORKS RESTRICTED	1,192.24	
210-005-100	SALES TAX RECEIVABLE	128,428.25	
210-005-105	USE TAX RECEIVABLE	10,905.15	
210-015-090	A/R RECNET CREDIT CARD RECEIVA	23,264.11	
210-015-091	ACCTS REC REC GIFT CERTIFICATE	(270.00)	
210-043-001	PREPAIDS	7,672.98	
	TOTAL ASSETS		<u>941,183.67</u>

LIABILITIES AND EQUITY

LIABILITIES

210-201-000	ACCOUNTS PAYABLE	15,290.09	
210-201-100	ACCOUNTS PAYABLE - ACCRUED	336.63	
210-202-001	ACCOUNT PAYABLE-FICA	4,859.18	
210-202-002	ACCOUNTS PAYABLE-FED TAX	3,089.95	
210-202-003	ACCOUNTS PAYABLE-STATETAX	996.00	
210-202-005	ACCOUNTS PAYABLE-UNEMPLOY	190.13	
210-202-006	ACCOUNTS PAYABLE-WRKCOMP	(24,676.26)	
210-202-007	ACCOUNTS PAYABLE-HEALTHIN	1,699.46	
210-202-008	ACCOUNTS PAY-CAF PLAN-MGIS	(791.55)	
210-202-009	ACCOUNTS PAYABLE-RETIREMENT	1,847.26	
210-202-010	ACCOUNTS PAYABLE-ALLSTATE	558.94	
210-202-014	ACCOUNTS PAYABLE-HRA	8,311.28	
210-203-000	COMPENSATED BALANCES PAY	71,308.77	
210-204-901	SECURITY DEPOSITS	775.00	
210-253-000	FUND BALANCE UNRESERVED	669,984.74	
	TOTAL LIABILITIES		753,779.62

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	187,404.05		
BALANCE - CURRENT DATE		187,404.05	
TOTAL FUND EQUITY			<u>187,404.05</u>
TOTAL LIABILITIES AND EQUITY			<u>941,183.67</u>

CITY OF RIFLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2013

PARKS & RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PARKS AND REC REVENUE</u>					
210-3000-313-001	140,543.03	558,829.29	1,932,173.00	1,373,343.71	28.9
210-3000-313-002	1,572.81	10,391.94	19,678.00	9,286.06	52.8
210-3000-313-003	(68.50)	(68.50)	(3,791.00)	(3,722.50)	(1.8)
210-3000-313-004	10,905.15	38,589.06	132,978.00	94,388.94	29.0
210-3000-334-022	.00	.00	350,000.00	350,000.00	.0
210-3000-337-001	.00	.00	300,000.00	300,000.00	.0
210-3000-337-025	.00	1,500.00	.00	(1,500.00)	.0
210-3000-341-400	.00	.00	100.00	100.00	.0
210-3000-347-001	6,852.07	25,500.49	60,000.00	34,499.51	42.5
210-3000-347-004	200.00	300.00	1,500.00	1,200.00	20.0
210-3000-347-005	.00	.00	4,000.00	4,000.00	.0
210-3000-347-010	.00	.00	54,000.00	54,000.00	.0
210-3000-347-011	15,853.00	15,853.00	21,400.00	5,547.00	74.1
210-3000-347-012	.00	.00	2,100.00	2,100.00	.0
210-3000-347-013	.00	.00	7,000.00	7,000.00	.0
210-3000-347-014	.00	.00	650.00	650.00	.0
210-3000-347-100	596.85	1,788.85	30,000.00	28,211.15	6.0
210-3000-347-101	522.00	834.00	9,000.00	8,166.00	9.3
210-3000-347-102	425.00	835.00	2,000.00	1,165.00	41.8
210-3000-357-001	7,479.00	34,509.00	130,000.00	95,491.00	26.6
210-3000-357-002	2,168.00	10,139.00	20,000.00	9,861.00	50.7
210-3000-357-004	5,877.75	31,390.70	84,000.00	52,609.30	37.4
210-3000-357-005	678.00	3,919.00	16,000.00	12,081.00	24.5
210-3000-361-001	270.09	1,575.74	6,000.00	4,424.26	26.3
210-3000-362-001	67.17	(56.13)	.00	56.13	.0
210-3000-363-001	.00	.00	4,200.00	4,200.00	.0
210-3000-365-004	36.00	1,841.00	19,650.00	17,809.00	9.4
210-3000-365-005	550.00	5,625.00	6,500.00	875.00	86.5
210-3000-378-001	.00	160.00	2,500.00	2,340.00	6.4
210-3000-391-100	.00	.00	155,000.00	155,000.00	.0
210-3000-391-202	.00	.00	195,000.00	195,000.00	.0
210-3000-391-204	.00	.00	19,000.00	19,000.00	.0
TOTAL PARKS AND REC REVENUE	194,527.42	743,456.44	3,580,638.00	2,837,181.56	20.8
TOTAL FUND REVENUE	194,527.42	743,456.44	3,580,638.00	2,837,181.56	20.8

CITY OF RIFLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2013

PARKS & RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
210-4512-400-110	16,102.40	69,425.11	211,609.00	142,183.89	32.8
210-4512-400-120	2,088.00	13,586.00	45,900.00	32,314.00	29.6
210-4512-400-130	1,412.24	5,049.57	12,750.00	7,700.43	39.6
210-4512-400-210	3,928.34	22,353.92	58,532.00	36,178.08	38.2
210-4512-400-220	1,184.56	5,327.87	16,756.00	11,428.13	31.8
210-4512-400-221	277.05	1,246.09	3,919.00	2,672.91	31.8
210-4512-400-230	979.36	4,153.73	11,926.00	7,772.27	34.8
210-4512-400-250	58.83	264.29	811.00	546.71	32.6
210-4512-400-260	569.50	2,548.59	8,052.00	5,503.41	31.7
210-4512-400-340	33.92	60.82	3,000.00	2,939.18	2.0
210-4512-400-501	1,657.10	5,689.48	19,000.00	13,310.52	29.9
210-4512-400-510	.00	1,387.00	2,600.00	1,213.00	53.4
210-4512-400-530	119.48	477.92	.00	(477.92)	.0
210-4512-400-540	1,097.12	3,635.74	11,600.00	7,964.26	31.3
210-4512-400-550	.00	.00	6,000.00	6,000.00	.0
210-4512-400-580	75.29	887.29	6,730.00	5,842.71	13.2
210-4512-400-610	1,249.08	4,417.29	26,272.00	21,854.71	16.8
210-4512-400-612	.00	.00	2,000.00	2,000.00	.0
210-4512-400-613	338.00	578.00	7,500.00	6,922.00	7.7
210-4512-400-617	.00	.00	1,000.00	1,000.00	.0
210-4512-400-618	3,002.98	5,747.23	12,000.00	6,252.77	47.9
210-4512-400-641	.00	1,336.50	1,500.00	163.50	89.1
210-4512-400-810	.00	2,495.88	17,905.00	15,409.12	13.9
210-4512-400-860	.00	.00	7,725.00	7,725.00	.0
210-4512-400-861	.00	.00	792.00	792.00	.0
TOTAL RECREATION	34,173.25	150,668.32	495,879.00	345,210.68	30.4
<u>POOL</u>					
210-4513-400-120	349.25	349.25	100,980.00	100,630.75	.4
210-4513-400-130	.00	.00	6,120.00	6,120.00	.0
210-4513-400-220	21.65	21.65	6,640.00	6,618.35	.3
210-4513-400-221	5.07	5.07	1,553.00	1,547.93	.3
210-4513-400-250	1.05	1.05	321.00	319.95	.3
210-4513-400-260	10.14	10.14	3,189.00	3,178.86	.3
210-4513-400-410	238.82	832.35	27,000.00	26,167.65	3.1
210-4513-400-430	.00	.00	16,000.00	16,000.00	.0
210-4513-400-510	.00	.00	1,500.00	1,500.00	.0
210-4513-400-530	25.81	103.46	.00	(103.46)	.0
210-4513-400-610	442.42	442.42	6,750.00	6,307.58	6.6
210-4513-400-611	.00	.00	6,500.00	6,500.00	.0
210-4513-400-614	.00	.00	5,500.00	5,500.00	.0
210-4513-400-617	.00	.00	2,250.00	2,250.00	.0
210-4513-400-641	.00	149.97	3,750.00	3,600.03	4.0
TOTAL POOL	1,094.21	1,915.36	188,053.00	186,137.64	1.0

CITY OF RIFLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2013

PARKS & RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RIFLE FITNESS CENTER</u>					
210-4514-400-110	3,216.00	13,507.20	41,817.00	28,309.80	32.3
210-4514-400-120	5,558.00	24,468.20	81,600.00	57,131.80	30.0
210-4514-400-130	331.65	1,638.15	4,080.00	2,441.85	40.2
210-4514-400-210	745.89	3,343.56	18,491.00	15,147.44	18.1
210-4514-400-220	564.57	2,456.16	7,905.00	5,448.84	31.1
210-4514-400-221	132.06	574.47	1,849.00	1,274.53	31.1
210-4514-400-230	160.80	675.36	2,091.00	1,415.64	32.3
210-4514-400-250	27.34	118.89	383.00	264.11	31.0
210-4514-400-260	264.55	1,150.89	3,706.00	2,555.11	31.1
210-4514-400-320	7,616.46	19,841.09	67,200.00	47,358.91	29.5
210-4514-400-410	1,541.65	5,271.78	19,000.00	13,728.22	27.8
210-4514-400-430	321.64	4,141.14	6,000.00	1,858.86	69.0
210-4514-400-501	855.36	3,052.79	11,000.00	7,947.21	27.8
210-4514-400-530	45.01	180.50	.00	(180.50)	.0
210-4514-400-540	408.33	979.66	4,000.00	3,020.34	24.5
210-4514-400-580	.00	50.00	1,000.00	950.00	5.0
210-4514-400-610	458.56	3,183.54	12,000.00	8,816.46	26.5
210-4514-400-870	1,567.95	6,225.16	18,960.00	12,734.84	32.8
210-4514-400-871	105.03	466.76	1,116.00	649.24	41.8
TOTAL RIFLE FITNESS CENTER	23,920.85	91,325.30	302,198.00	210,872.70	30.2
<u>COMMUNITY EVENTS</u>					
210-4515-400-110	3,019.20	12,680.64	39,250.00	26,569.36	32.3
210-4515-400-120	.00	.00	1,803.00	1,803.00	.0
210-4515-400-130	113.22	113.22	306.00	192.78	37.0
210-4515-400-210	745.89	3,343.56	7,656.00	4,312.44	43.7
210-4515-400-220	194.21	793.25	131.00	(662.25)	605.5
210-4515-400-221	45.42	185.52	31.00	(154.52)	598.5
210-4515-400-230	150.96	634.03	1,963.00	1,328.97	32.3
210-4515-400-250	9.40	38.39	124.00	85.61	31.0
210-4515-400-260	5.75	23.48	76.00	52.52	30.9
210-4515-400-501	.00	327.00	5,550.00	5,223.00	5.9
210-4515-400-502	.00	.00	6,000.00	6,000.00	.0
210-4515-400-503	2,800.00	3,150.00	27,900.00	24,750.00	11.3
210-4515-400-504	.00	.00	5,000.00	5,000.00	.0
210-4515-400-510	.00	.00	70.00	70.00	.0
210-4515-400-540	.00	.00	3,750.00	3,750.00	.0
210-4515-400-550	.00	.00	500.00	500.00	.0
210-4515-400-610	.00	.00	2,000.00	2,000.00	.0
TOTAL COMMUNITY EVENTS	7,084.05	21,289.09	102,110.00	80,820.91	20.9

CITY OF RIFLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2013

PARKS & RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARK MAINTENANCE</u>					
210-4521-400-110	23,589.60	101,105.46	309,138.00	208,032.54	32.7
210-4521-400-120	6,834.75	10,352.00	153,714.00	143,362.00	6.7
210-4521-400-130	726.81	2,104.22	7,650.00	5,545.78	27.5
210-4521-400-135	15.52	782.54	2,244.00	1,461.46	34.9
210-4521-400-210	7,959.83	35,128.76	95,119.00	59,990.24	36.9
210-4521-400-220	1,821.77	6,628.51	29,310.00	22,681.49	22.6
210-4521-400-221	426.06	1,550.19	6,855.00	5,304.81	22.6
210-4521-400-230	1,389.88	5,908.61	17,129.00	11,220.39	34.5
210-4521-400-250	93.51	343.00	1,418.00	1,075.00	24.2
210-4521-400-260	704.95	2,563.38	11,026.00	8,462.62	23.3
210-4521-400-340	.00	.00	25.00	25.00	.0
210-4521-400-410	6,463.98	14,857.96	121,000.00	106,142.04	12.3
210-4521-400-430	903.50	3,355.02	30,000.00	26,644.98	11.2
210-4521-400-431	105.00	4,080.00	3,200.00	(880.00)	127.5
210-4521-400-442	.00	.00	2,800.00	2,800.00	.0
210-4521-400-445	.00	2,010.00	27,000.00	24,990.00	7.4
210-4521-400-501	75.00	2,638.00	9,000.00	6,362.00	29.3
210-4521-400-510	.00	170.00	400.00	230.00	42.5
210-4521-400-530	326.19	1,306.97	.00	(1,306.97)	.0
210-4521-400-540	.00	(207.48)	650.00	857.48	(31.9)
210-4521-400-550	.00	.00	3,000.00	3,000.00	.0
210-4521-400-580	156.32	382.71	2,479.00	2,096.29	15.4
210-4521-400-610	10,976.23	21,890.49	111,356.00	89,465.51	19.7
210-4521-400-617	.00	.00	3,100.00	3,100.00	.0
210-4521-400-641	.00	.00	12,000.00	12,000.00	.0
210-4521-400-660	.00	.00	7,200.00	7,200.00	.0
210-4521-400-741	.00	.00	15,000.00	15,000.00	.0
210-4521-400-810	.00	1,120.82	43,438.00	42,317.18	2.6
210-4521-400-860	.00	.00	8,937.00	8,937.00	.0
210-4521-400-861	.00	.00	916.00	916.00	.0
TOTAL PARK MAINTENANCE	62,568.90	218,071.16	1,035,104.00	817,032.84	21.1
<u>PARKS CAPITAL</u>					
210-4523-400-725	717.80	717.80	.00	(717.80)	.0
210-4523-400-741	.00	.00	1,300,000.00	1,300,000.00	.0
210-4523-400-870	.00	.00	252,679.00	252,679.00	.0
210-4523-400-871	.00	.00	69,648.00	69,648.00	.0
TOTAL PARKS CAPITAL	717.80	717.80	1,622,327.00	1,621,609.20	.0

CITY OF RIFLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2013

PARKS & RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
210-4800-400-314 CITY ATTORNEY-GEN'L LEGAL P&R	152.00	1,656.00	5,000.00	3,344.00	33.1
210-4800-400-520 INSURANCE	.00	22,985.65	21,263.00	(1,722.65)	108.1
210-4800-400-820 I.T. MAINTENANCE	7,883.10	25,118.03	74,380.00	49,261.97	33.8
210-4800-400-862 I.T. DEBT SERVICE - PRINCIPAL	.00	.00	3,376.00	3,376.00	.0
210-4800-400-863 I.T. DEBT SERVICE - INTEREST	.00	.00	227.00	227.00	.0
TOTAL NON-DEPARTMENTAL	8,035.10	49,759.68	104,246.00	54,486.32	47.7
<u>OPERATING TRANSFER OUT</u>					
210-4910-400-895 OTO TO GENERAL - GOV. AFFAIRS	2,114.50	8,458.00	25,374.00	16,916.00	33.3
210-4910-400-896 OTO TO GENERAL - MAINT.	3,461.92	13,847.68	41,543.00	27,695.32	33.3
210-4910-400-897 OTO TO GENERAL - RFC ADMIN	.00	.00	5,000.00	5,000.00	.0
TOTAL OPERATING TRANSFER OUT	5,576.42	22,305.68	71,917.00	49,611.32	31.0
TOTAL FUND EXPENDITURES	143,170.58	556,052.39	3,921,834.00	3,365,781.61	14.2
NET REVENUE OVER EXPENDITURES	51,356.84	187,404.05	(341,196.00)	(528,600.05)	54.9