Castle Rock Downtown Development Authority (CR DDA)

Financial Statements

As of September 30, 2015 And the Nine Months Then Ended



Accountants' Compilation Report

Board of Directors Castle Rock Downtown Development Authority (CR DDA) Castle Rock, Colorado

We have compiled the accompanying statement of net assets of Castle Rock Downtown Development Authority (CR DDA) as of September 30, 2015, and the related statement of activities for the nine months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit the statement of cash flows and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted statement and disclosures were included in the financial statements, they might influence the user's conclusions about the CR DDA's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Castle Rock Downtown Development Authority.

Eakins Fort + Company EAKINS FORT & COMPANY, P.C.

January 17, 2015

CR DDA Statement of Net Assets

As of September 30, 2015

	General	Ice Rink	TOTAL
ASSETS			
Current Assets			
Checking/Savings Petty Cash	0	350	350
Ice Rink - CR Bank - *4009	0	11,055	11,055
DDA Operating Acct - CRB - 0075	225,091	0	225,091
Total Checking/Savings	225,091	11,405	236,497
Accounts Receivable Accounts Receivable	15,125	0	15,125
Total Accounts Receivable	15,125	0	15,125
Other Current Assets			
Prepaid Expense	0	2,111	2,111
Property Taxes Receivable Due from Ice Rink Account	117,174 30,938	0 0	117,174 30,938
Total Other Current Assets	148,112	2,111	150,223
Total Current Assets	388,328	13,516	401,844
Fixed Assets			
Improvements	85,328	103,065	188,393
Building	0 (56,500)	80,411	80,411 (100,125)
Accumulated Depreciation Equipment	26,324	(43,625) 66,153	92,477
Total Fixed Assets	55,152	206,005	261,156
TOTAL ASSETS	443,480	219,521	663,001
LIABILITIES & EQUITY			
Liabilities Current Liabilities			
Accounts Payable			
Accounts Payable	7,733	2,111	9,844
Total Accounts Payable	7,733	2,111	9,844
Other Current Liabilities		_	
Accrued Expenses	18,855 124,288	0	18,855 124,288
Deferred Revenue-Property Ta Deferred Revenue - Sponsorsh	0	13,750	13,750
Customer Deposits	3,060	0	3,060
Due to Operating Fund	0	30,938	30,938
Total Other Current Liabilities	146,203	44,688	190,891
Total Current Liabilities	153,935	46,799	200,734

CR DDA Statement of Net Assets

As of September 30, 2015

	General	Ice Rink	TOTAL
Long Term Liabilities Due to Town of Castle Rock	0	234,175	234,175
Total Long Term Liabilities	0	234,175	234,175
Total Liabilities	153,935	280,974	434,909
Equity Retained Earnings Net Income	223,963 65,581	(33,631) (27,822)	190,332 37,759
Total Equity	289,545	(61,453)	228,091
TOTAL LIABILITIES & EQUITY	443,480	219,521	663,001

CR DDA Statement of Activities January through September 2015

	General	Ice Rink	TOTAL
Ordinary Income/Expense Income Grants			
TIF Funding Income Grant - Town CR Mill Levy	13,345 124,288		13,345 124,288
Total Grants	137,633		137,633
Levy Revenue Auto Ownership Tax Levy Revenue - Other	993 98,297		993 98,297
Total Levy Revenue	99,290		99,290
Program Income Downtown Banners Flower Box & Patio Patio Program	843 6,463		843 6,463
Flower Box Program Flower Box & Patio - Other	4,345 825		4,345 825
Total Flower Box & Patio	11,633		11,633
Ice Rink Ice Rink Revenue Admissions Income Skate Rental Skating Admissions Special Group Admissions Admissions Income - Other		9,849 195 5,276 29,563	9,849 195 5,276 29,563
Total Admissions Income		44,883	44,883
Total Ice Rink Revenue		44,883	44,883
Ice Rink Sponsorships		5,433	5,433
Total Ice Rink		50,316	50,316
Total Program Income	12,476	50,316	62,793
Total Income	249,399	50,316	299,715
Gross Profit	249,399	50,316	299,715
Expense Depreciation (GASB 34) Office Administration Bank Service Charges	10,236 9	14,238	24,474 9
Computer and Internet Expenses Copy & Printing Services	212 1,817		212 1,817

See Attached Accountants' Compilation Report

CR DDA Statement of Activities

January through September 2015

Dues Subscriptions & Membership Insurance Expense 164 164 Meals and Entertainment 725 725 Miscellaneous Expense (515) (515) Office Cleaning 69 69 Office Supplies & Materials 690 690 Office Supplies & Materials 690 680 Postage and Delivery 66 66 Rent Expense 10,404 10,404 Repairs and Maintenance 70 70 Totlephone Expense 53 53 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel 242 242 Employee Benefits 242 242 Staffing 120,242 120,242 Professional Development 1,330 1,330 Total Personnel 21,1813 21,113 Professional Services & Fees 24,915 56 24,970 DDA Programs Expense 6,079 6,079 6,079 6,079 Total Professional Services		General	Ice Rink	TOTAL
Meals and Entertainment 725 725 Miscollaneous Expense (515) (515) Office Cleaning 69 69 Office Supplies & Materials 690 690 Postage and Delivery 66 66 Rent Expense 10,404 10,404 Repairs and Maintenance 70 70 Telephone Expense 2350 2,350 Travel Expense 53 53 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel Employee Benefits 242 242 Staffing 120,242 120,242 120,242 Professional Development 1,330 1,330 1,330 Total Personnel 21,813 121,813 121,813 Professional Services & Fees 2,111 2,111 2,111 Accounting 2,111 6,079 6,079 Legal 6,079 6,079 6,079 Legal 6,348 6,348 6,348<	Dues Subscriptions & Membership	385		385
Miscellaneous Expense (515) (515) Office Cleaning 69 69 Office Supplies & Materials 690 690 Office Supplies & Materials 690 66 Office Supplies & Materials 66 66 Rent Expense 10,404 10,404 Repairs and Maintenance 70 70 Telephone Expense 2,350 2,350 Travel Expense 53 523 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel 242 242 Employee Benefits 242 242 Staffing 120,242 120,242 Professional Development 1,330 1,330 Total Personnel 121,813 121,813 Professional Services & Fees Accounting 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,789 Total Professional Services & Fees 24,915	•			
Office Cleaning 69 69 Office Supplies & Materials 690 690 Postage and Delivery 66 66 Rent Expense 10,404 10,404 Repairs and Maintenance 70 70 Telephone Expense 2,350 2,350 Travel Expense 53 53 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel 242 242 Employee Benefits 242 242 Staffing 120,242 120,242 Professional Development 1,330 1,330 Total Personnel 121,813 121,813 Professional Services & Fees 2,111 2,111 Accounting 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expenses Flower Box & Patio Expense 6,348 6,348				
Office Supplies & Materials 690 690 Postage and Delivery 66 66 Rent Expense 10,404 10,404 Repairs and Maintenance 70 70 Telephone Expense 2,350 2,350 Travel Expense 53 53 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel 242 242 242 Employee Benefits 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242 242		` '		` '
Postage and Delivery 66 Rent Expense 10,404 10,404 Repairs and Maintenance 70 70 Telephone Expense 2,350 2,350 Travel Expense 53 53 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel Employee Benefits 242 242 Employee Benefits 242 242 Staffing 120,242 120,242 Professional Development 1,330 1,330 Total Personnel 121,813 121,813 Professional Services & Fees 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expenses Flower Box & Patio Expense 6,348 6,348 Flower Box & Patio Expense 23,363 23,363 23,363 Ice Rink Expenses 600 600 Ice Rink Facility Expenses				
Rent Expense 10,404 10,404 Repairs and Maintenance 70 70 Telephone Expense 2,350 2,350 Travel Expense 53 53 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel Employee Benefits 242 242 Staffing 120,242 120,242 Professional Development 1,330 1,330 Total Personnel 121,813 121,813 Professional Services & Fees 2,111 2,111 Audit 6,079 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense 6,348 6,348 6,348 Patio Program 17,015 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 Ice Rink Expenses 600 600 Entertainment 7	• •			
Repairs and Maintenance 70 70 Telephone Expense 2,350 2,350 Travel Expense 53 53 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel 242 242 Employee Benefits 242 242 Staffing 120,242 120,242 Professional Development 1,330 1,330 Total Personnel 121,813 121,813 Professional Services & Fees 2,111 2,111 Accounting 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense 4,348 6,348 6,348 6,348 6,348 6,348 6,348 6,348 701 701 701 700 700 700 700 700 700 700 700 700 <th>•</th> <th></th> <th></th> <th></th>	•			
Telephone Expense 2,350 2,350 Travel Expense 53 53 Utilities 523 523 Total Office Administration 17,021 17,021 Personnel Employee Benefits 242 242 Staffing 120,242 120,242 Professional Development 1,330 1,330 Total Personnel 121,813 121,813 Professional Services & Fees 2,111 2,111 Accounting 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense 6,348 6,348 6,348 Flower Box & Porgram 6,348 6,348 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 23,363 Ice Rink Expenses 600 600 600 Entertainment 700 700 700				
Travel Expense 53 builities 53 bigs 523 bigs 524 bigs	•			
Total Office Administration 17,021 17,021 Personnel Employee Benefits 242 242 Staffing 120,242 120,242 Professional Development 1,330 1,330 Total Personnel 121,813 121,813 Professional Services & Fees 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense 6,348 6,348 6,348 Patio Program 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015	•	•		
Personnel Employee Benefits 242 242 3242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320,242 320	Utilities	523		523
Employee Benefits 242 242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 120,242 130 1,330 1,330 1,330 1,330 1,330 1,330 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 1,231 <th>Total Office Administration</th> <td>17,021</td> <td></td> <td>17,021</td>	Total Office Administration	17,021		17,021
Staffing Professional Development 120,242 1,330 120,242 1,330 Total Personnel 121,813 121,813 Professional Services & Fees Accounting Audit 6,079 6,079 Legal 16,724 56 16,780 2,111 2,111 Legal 16,724 56 16,780 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 24,970 DDA Programs Expense Flower Box & Patio Expense Flower Box Program 6,348 Patio Program 17,015 17,015 6,348 6,348 7,015 Total Flower Box & Patio Expense 203,363 23,363 Ice Rink Expenses Entertainment 10 Facility Expenses Facility Rent Expense Skate Shack 600 600 600 Total Facility Rent Expense Skate Shack 600 600 600 Ice Rink Equipment Expenses 10 Facility Rent Expense 10 Fa		0.40		0.10
Professional Development 1,330 1,330 Total Personnel 121,813 121,813 Professional Services & Fees 2,111 2,111 Accounting 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense 6,348 6,348 6,348 Patio Program 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 17,015 10,015 10,015				
Total Personnel 121,813 121,813 Professional Services & Fees 2,111 2,111 Accounting 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense 6,348 6,348 Flower Box Program 6,348 6,348 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 23,363 Ice Rink Expenses Facility Expenses 700 700 Ice Rink Facility Expenses 600 600 600 Total Facility Rent Expenses 600 600 600 Ice Rink Equipment Expenses 721 721 721 721 721 721 721 725 725 725 725 725 725 725 725 725 725 725 725 725 725 725 725 725 725	•	•		•
Professional Services & Fees 2,111 2,111 Accounting 2,111 2,111 Audit 6,079 6,079 Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense Flower Box Program 6,348 6,348 Patio Program 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 Ice Rink Expenses 700 700 Ice Rink Facility Expenses 600 600 Facility Rent Expense 600 600 Skate Shack 600 600 Total Facility Rent Expenses 721 721 Ice Rink Equipment Expenses 721 721 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110	·			<u> </u>
Accounting		121,013		121,013
Audit Legal 6,079 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense Flower Box Program 6,348 Patio Program 17,015 6,348 6,348 6,348 6,348 6,348 6,348 7,015 6,348 7,015 17,015 Total Flower Box & Patio Expense Entertainment 1 Ce Rink Expenses Facility Expenses Facility Rent Expense Skate Shack 600 600 700 700 Total Facility Rent Expense Skate Shack 500 Lice Rink Equipment Expenses 1 Ce Rink Utilities 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,076 8,07		0.444		0.444
Legal 16,724 56 16,780 Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense Flower Box Program 6,348 6,348 Patio Program 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 Ice Rink Expenses Entertainment 700 700 Ice Rink Facility Expenses Facility Rent Expense Skate Shack 600 600 Total Facility Rent Expenses 600 600 Ice Rink Equipment Expenses Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110				
Total Professional Services & Fees 24,915 56 24,970 DDA Programs Expense Flower Box & Patio Expense 6,348 6,348 Flower Box Program 6,348 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 Ice Rink Expenses 700 700 Ice Rink Facility Expenses 600 600 Facility Rent Expense 600 600 Skate Shack 600 600 Ice Rink Equipment Expenses 721 721 Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110		•	56	•
Flower Box & Patio Expense 6,348 6,348 Patio Program 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 Ice Rink Expenses 700 700 Ice Rink Facility Expenses 600 600 Facility Rent Expense 600 600 Skate Shack 600 600 Total Facility Rent Expenses 721 721 Ice Rink Equipment Expenses 721 721 Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110	•			· · · · · · · · · · · · · · · · · · ·
Flower Box & Patio Expense 6,348 6,348 Patio Program 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 Ice Rink Expenses 700 700 Ice Rink Facility Expenses 600 600 Facility Rent Expense 600 600 Skate Shack 600 600 Total Facility Rent Expenses 721 721 Ice Rink Equipment Expenses 721 721 Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110	DDA Programs Expense			
Flower Box Program 6,348 6,348 Patio Program 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 Ice Rink Expenses 700 700 Ice Rink Facility Expenses 700 700 Ice Rink Facility Rent Expense 600 600 Total Facility Rent Expenses 600 600 Ice Rink Equipment Expenses 721 721 Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110				
Patio Program 17,015 17,015 Total Flower Box & Patio Expense 23,363 23,363 Ice Rink Expenses 700 700 Ice Rink Facility Expenses 700 700 Ice Rink Facility Rent Expense 600 600 Skate Shack 600 600 Total Facility Rent Expenses 721 721 Ice Rink Equipment Expenses 721 721 Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110		6,348		6,348
Total Flower Box & Patio Expense23,36323,363Ice Rink Expenses Entertainment700700Ice Rink Facility Expenses Facility Rent Expense Skate Shack600600Total Facility Rent Expenses600600Ice Rink Equipment Expenses721721Ice Rink Utilities8,0768,076Ice Rink Install / Tear Down5,4535,453Site Improvement259259Total Ice Rink Facility Expenses15,11015,110	<u> </u>	•		•
Entertainment700700Ice Rink Facility Expenses700700Facility Rent Expense600600Skate Shack600600Total Facility Rent Expenses721721Ice Rink Equipment Expenses721721Ice Rink Utilities8,0768,076Ice Rink Install / Tear Down5,4535,453Site Improvement259259Total Ice Rink Facility Expenses15,11015,110		23,363		23,363
Entertainment700700Ice Rink Facility Expenses700700Facility Rent Expense600600Skate Shack600600Total Facility Rent Expenses721721Ice Rink Equipment Expenses721721Ice Rink Utilities8,0768,076Ice Rink Install / Tear Down5,4535,453Site Improvement259259Total Ice Rink Facility Expenses15,11015,110	Ice Rink Expenses			
Facility Rent Expense Skate Shack Total Facility Rent Expense 600 600			700	700
Skate Shack 600 600 Total Facility Rent Expense 600 600 Ice Rink Equipment Expenses 721 721 Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110	Ice Rink Facility Expenses			
Total Facility Rent Expense 600 600 Ice Rink Equipment Expenses 721 721 Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110	•			
Ice Rink Equipment Expenses 721 721 Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110	Skate Shack		600	600
Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110	Total Facility Rent Expense		600	600
Ice Rink Utilities 8,076 8,076 Ice Rink Install / Tear Down 5,453 5,453 Site Improvement 259 259 Total Ice Rink Facility Expenses 15,110 15,110	Ice Rink Equipment Expenses		721	721
Site Improvement259259Total Ice Rink Facility Expenses15,11015,110	Ice Rink Utilities		8,076	8,076
Total Ice Rink Facility Expenses 15,110 15,110			•	
	Site Improvement		259	259
Ice Rink Management & Operation	Total Ice Rink Facility Expenses		15,110	15,110
	Ice Rink Management & Operation			

See Attached Accountants' Compilation Report

CR DDA Statement of Activities

January through September 2015

	General	Ice Rink	TOTAL
Ice Rink Sales Tax Rink Management Ice Rink General Admin Expenses		114 32,115	114 32,115
Ice Rink Bank & Merchant Fees Miscellaneous Expenses		1,619 174	1,619 174
Total Ice Rink General Admin Expe		1,793	1,793
Total Ice Rink Management & Operati		34,022	34,022
Ice Rink Rental Expenses Chiller Miscellaneous Portable Restrooms Zamboni		5,667 5,728 1,373 196	5,667 5,728 1,373 196
Total Ice Rink Rental Expenses		12,963	12,963
Total Ice Rink Expenses		62,794	62,794
Marketing Advertisement Event Downtown Promotions Marketing Mat/Distribution Banner Program	2,000 3,503	634 416	634 2,416 3,503
Total Marketing Mat/Distribution	3,503		3,503
Web Site Hosting, Maintenance & Upgrades Site Development Web Site - Other	67 38 362		67 38 362
Total Web Site	466		466
Marketing - Other	239		239
Total Marketing	6,209	1,051	7,259
Real Estate Dev. Business Plan TIF Application Process	4,438		4,438
Total Real Estate Dev. Business Plan	4,438		4,438
Total DDA Programs Expense	34,009	63,845	97,854
Total Expense	207,995	78,138	286,133
Net Ordinary Income	41,404	(27,822)	13,583
Other Income/Evenence			

Other Income/Expense Other Income

CR DDA Statement of Activities

January through September 2015

	General	Ice Rink	TOTAL
Tax Increment Financing (TIF). Auto Ownership Tax-TIF Tax Increment Financing (TIF) Other	1,969 19,787		1,969 19,787
Total Tax Increment Financing (TIF).	21,756		21,756
TIF Income DC Treasurer Fees Gross Up-TIF TIF -Property Tax Income	(37) 2,458		(37) 2,458
Total TIF Income	2,421		2,421
Total Other Income	24,177		24,177
Net Other Income	24,177		24,177
Net Income	65,581	(27,822)	37,759