

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

02/14/24

Accrual Basis

For the month ended January 31, 2024

| | Jan 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------|-----------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Misc. Income | 0.00 | 500.00 | -500.00 | 0.0% |
| Non-Operating Income | | | | |
| Conservation Trust Fund | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| Contributions | 0.00 | 8,500.00 | -8,500.00 | 0.0% |
| Gas Royalties | 2,680.11 | 50,000.00 | -47,319.89 | 5.4% |
| Grants | 0.00 | 232,790.00 | -232,790.00 | 0.0% |
| Interest Income | 22,338.23 | 160,000.00 | -137,661.77 | 14.0% |
| Property Tax Revenue | | | | |
| Abatement | 0.00 | -2,000.00 | 2,000.00 | 0.0% |
| Delinquent Taxes | 58.55 | | | |
| Interest on Abatements | 0.00 | 15.00 | -15.00 | 0.0% |
| Interest on Delinquent Taxes | 0.00 | 100.00 | -100.00 | 0.0% |
| Specific Ownership Tax | 20,540.52 | 100,000.00 | -79,459.48 | 20.5% |
| Property Tax Revenue - Other | 572.40 | 3,754,356.00 | -3,753,783.60 | 0.0% |
| Total Property Tax Revenue | 21,171.47 | 3,852,471.00 | -3,831,299.53 | 0.5% |
| Rental Income | 0.00 | 12,420.00 | -12,420.00 | 0.0% |
| Total Non-Operating Income | 46,189.81 | 4,356,181.00 | -4,309,991.19 | 1.1% |
| Operating Income | | | | |
| Course Income | | | | |
| Advantage Club-Memberships | 0.00 | 170,000.00 | -170,000.00 | 0.0% |
| Cart Fees | 0.00 | 138,000.00 | -138,000.00 | 0.0% |
| Driving Range | 0.00 | 18,000.00 | -18,000.00 | 0.0% |
| Gift card | 0.00 | 5,500.00 | -5,500.00 | 0.0% |
| Golf Customer PrePaid | 0.00 | 35,000.00 | -35,000.00 | 0.0% |
| Green Fees | 0.00 | 260,000.00 | -260,000.00 | 0.0% |
| Sponsorships | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Tournament Income | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| Total Course Income | 0.00 | 676,500.00 | -676,500.00 | 0.0% |
| Golf Pro Shop Sales | | | | |
| Balls-Gloves | 0.00 | 24,000.00 | -24,000.00 | 0.0% |
| Hard Goods | 0.00 | 32,000.00 | -32,000.00 | 0.0% |
| Headwear | 0.00 | 8,500.00 | -8,500.00 | 0.0% |
| Soft Goods | 0.00 | 45,000.00 | -45,000.00 | 0.0% |
| Total Golf Pro Shop Sales | 0.00 | 109,500.00 | -109,500.00 | 0.0% |
| Program Income | | | | |
| Baseball | 0.00 | 5,635.00 | -5,635.00 | 0.0% |
| Basketball | 0.00 | 5,700.00 | -5,700.00 | 0.0% |
| Boxing | 0.00 | 5,200.00 | -5,200.00 | 0.0% |
| Concession Sales | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| Craft Fair | 0.00 | 12,600.00 | -12,600.00 | 0.0% |
| Flag Football | 0.00 | 500.00 | -500.00 | 0.0% |
| Misc. Program Income | 2,813.45 | 100.00 | 2,713.45 | 2,813.5% |
| Movies under the Stars | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| New P&R Programs | 0.00 | 8,925.00 | -8,925.00 | 0.0% |
| Scholarship Discount | 0.00 | 249.00 | -249.00 | 0.0% |

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| Soccer | 0.00 | 662.00 | -662.00 | 0.0% |
| Soccer-Tiny Tot | 0.00 | 2,646.00 | -2,646.00 | 0.0% |
| Volleyball | 0.00 | 750.00 | -750.00 | 0.0% |
| Wrestling | | | | |
| Wrestling-Youth | 0.00 | 1,050.00 | -1,050.00 | 0.0% |
| Total Wrestling | 0.00 | 1,050.00 | -1,050.00 | 0.0% |
| Total Program Income | 2,813.45 | 49,517.00 | -46,703.55 | 5.7% |
| Rec Sales | | | | |
| Charge for Services | 612.43 | 5,940.00 | -5,327.57 | 10.3% |
| Credit Card Fee Income | 527.40 | 5,000.00 | -4,472.60 | 10.5% |
| Day Passes | 4,011.00 | 44,936.00 | -40,925.00 | 8.9% |
| Fitness Classes | 0.00 | 4,852.00 | -4,852.00 | 0.0% |
| Memberships | | | | |
| Membership In District | | | | |
| Adult Memberships | -6.25 | 43,850.00 | -43,856.25 | -0.0% |
| Adult Monthly | 7,481.00 | 74,530.00 | -67,049.00 | 10.0% |
| Family In-District | 1,009.00 | 22,780.00 | -21,771.00 | 4.4% |
| Family Month | 6,829.76 | 18,023.00 | -11,193.24 | 37.9% |
| Youth-Memberships | 0.00 | 2,520.00 | -2,520.00 | 0.0% |
| Youth Monthly | 2,183.25 | 18,990.00 | -16,806.75 | 11.5% |
| Total Membership In District | 17,496.76 | 180,693.00 | -163,196.24 | 9.7% |
| Memberships Out of District | | | | |
| Out of District Monthly | 2,760.00 | 17,968.00 | -15,208.00 | 15.4% |
| Total Memberships Out of District | 2,760.00 | 17,968.00 | -15,208.00 | 15.4% |
| Total Memberships | 20,256.76 | 198,661.00 | -178,404.24 | 10.2% |
| Punch Pass | 45.00 | 2,280.00 | -2,235.00 | 2.0% |
| Rentals-Room & Equip | 2,951.89 | 31,172.00 | -28,220.11 | 9.5% |
| Sale of Goods | 1,411.05 | 20,629.00 | -19,217.95 | 6.8% |
| Silver Sneakers & Active Fit | 1,456.50 | 8,124.00 | -6,667.50 | 17.9% |
| Swim Lessons | 0.00 | 9,135.00 | -9,135.00 | 0.0% |
| Universal Tickets | 907.23 | 11,033.00 | -10,125.77 | 8.2% |
| Total Rec Sales | 32,179.26 | 341,762.00 | -309,582.74 | 9.4% |
| Restaurant Revenue | 0.00 | 299,000.00 | -299,000.00 | 0.0% |
| Total Operating Income | 34,992.71 | 1,476,279.00 | -1,441,286.29 | 2.4% |
| Total Income | 81,182.52 | 5,832,960.00 | -5,751,777.48 | 1.4% |
| Cost of Goods Sold | | | | |
| Cost of Goods Sold | | | | |
| Pro Shop Cost of Goods Sold | | | | |
| Balls/Gloves | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Hard Goods | 680.16 | 54,000.00 | -53,319.84 | 1.3% |
| Headwear | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| Soft Goods | 910.80 | 26,000.00 | -25,089.20 | 3.5% |

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| Total Pro Shop Cost of Goods Sold | 1,590.96 | 114,000.00 | -112,409.04 | 1.4% |
| Rec Center Cost of goods sold | 5,059.61 | 15,000.00 | -9,940.39 | 33.7% |
| Restaurant Cost of Goods | 0.00 | 102,351.00 | -102,351.00 | 0.0% |
| Total Cost of Goods Sold | 6,650.57 | 231,351.00 | -224,700.43 | 2.9% |
| Total COGS | 6,650.57 | 231,351.00 | -224,700.43 | 2.9% |
| Gross Profit | 74,531.95 | 5,601,609.00 | -5,527,077.05 | 1.3% |
| Expense | | | | |
| General and Administrative | | | | |
| Accounting | 13,333.33 | 80,000.00 | -66,666.67 | 16.7% |
| Advertising and Promotion | 74.00 | 84,500.00 | -84,426.00 | 0.1% |
| Bankcard Fees | 882.64 | 21,174.00 | -20,291.36 | 4.2% |
| Computer and Internet Expenses | | | | |
| Website | 1,200.00 | 21,000.00 | -19,800.00 | 5.7% |
| Computer and Internet Expenses - Other | 1,263.76 | 34,500.00 | -33,236.24 | 3.7% |
| Total Computer and Internet Expenses | 2,463.76 | 55,500.00 | -53,036.24 | 4.4% |
| Contingency | 0.00 | 70,000.00 | -70,000.00 | 0.0% |
| Director Compensation | 200.00 | 3,600.00 | -3,400.00 | 5.6% |
| District Oversight Management | 6,153.84 | 85,000.00 | -78,846.16 | 7.2% |
| Employee Background Verif | 6.00 | 500.00 | -494.00 | 1.2% |
| Grant Preparation | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Insurance Expense | | | | |
| Property & Liability | 600.00 | 48,000.00 | -47,400.00 | 1.3% |
| Workers Comp | 0.00 | 18,000.00 | -18,000.00 | 0.0% |
| Total Insurance Expense | 600.00 | 66,000.00 | -65,400.00 | 0.9% |
| Licenses | 32.00 | 710.00 | -678.00 | 4.5% |
| Misc. Expense | 0.00 | 500.00 | -500.00 | 0.0% |
| Office Equipment | 6,726.86 | 13,887.00 | -7,160.14 | 48.4% |
| Office Supplies | 2,364.83 | 10,296.00 | -7,931.17 | 23.0% |
| Postage & Freight | 225.24 | 2,650.00 | -2,424.76 | 8.5% |
| Printing | 0.00 | 2,850.00 | -2,850.00 | 0.0% |
| Professional Fees | | | | |
| Audit-Statutory | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Legal | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total Professional Fees | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Restaurant Expenses | 0.00 | 29,020.00 | -29,020.00 | 0.0% |
| Security & Cameras | 0.00 | 4,508.00 | -4,508.00 | 0.0% |
| Training/Dues/Subscriptions | 3,210.00 | 7,075.00 | -3,865.00 | 45.4% |
| Total General and Administrative | 36,272.50 | 572,770.00 | -536,497.50 | 6.3% |
| Non-Operating Expense | | | | |
| Treasurer's Fees | 12.62 | 85,000.00 | -84,987.38 | 0.0% |
| Total Non-Operating Expense | 12.62 | 85,000.00 | -84,987.38 | 0.0% |
| Operating Expense | | | | |
| Automobile Expense | 136.97 | 2,300.00 | -2,163.03 | 6.0% |
| Course Maintenance Expense | | | | |

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| Chemicals & Fertilizer | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| Flowers | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Gas/Oil | 44.82 | 40,457.00 | -40,412.18 | 0.1% |
| Sand/Soil/Seed | 0.00 | 14,000.00 | -14,000.00 | 0.0% |
| Total Course Maintenance Expense | 44.82 | 132,457.00 | -132,412.18 | 0.0% |
| Parks Operating Expenses | | | | |
| Ball Field | 0.00 | 45,000.00 | -45,000.00 | 0.0% |
| Skate and Dog Parks | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total Parks Operating Expenses | 0.00 | 47,000.00 | -47,000.00 | 0.0% |
| Pro-Shop Expenses | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplies | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Tournament Expense | 300.19 | 12,750.00 | -12,449.81 | 2.4% |
| Total Pro-Shop Expenses | 300.19 | 22,750.00 | -22,449.81 | 1.3% |
| Program Expenditures | | | | |
| Baseball-Softball | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Basketball | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Basketball-Tiny Tots | 0.00 | 250.00 | -250.00 | 0.0% |
| Craft Fair | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| Flag Football-Tiny Tots exp | 0.00 | 500.00 | -500.00 | 0.0% |
| Movies under the Stars | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| New Program Expense | 0.00 | 13,150.00 | -13,150.00 | 0.0% |
| Soccer | 0.00 | 750.00 | -750.00 | 0.0% |
| Soccer-Tiny tots | 0.00 | 100.00 | -100.00 | 0.0% |
| Sports Shirts | 0.00 | 350.00 | -350.00 | 0.0% |
| Tee Ball | 0.00 | 325.00 | -325.00 | 0.0% |
| Volleyball | 0.00 | 100.00 | -100.00 | 0.0% |
| Wrestling | 0.00 | 500.00 | -500.00 | 0.0% |
| Program Expenditures - Other | 89.93 | | | |
| Total Program Expenditures | 89.93 | 25,525.00 | -25,435.07 | 0.4% |
| Rec Center Operating Expenses | | | | |
| Pool Expense | 595.19 | 13,000.00 | -12,404.81 | 4.6% |
| Program Expenditures-Rec | 288.57 | 5,000.00 | -4,711.43 | 5.8% |
| Supplies | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total Rec Center Operating Expenses | 883.76 | 33,000.00 | -32,116.24 | 2.7% |
| Utilities | | | | |
| Electrical | 410.62 | 75,624.00 | -75,213.38 | 0.5% |
| Electrical 2 | 0.00 | 34,000.00 | -34,000.00 | 0.0% |
| Natural Gas | 0.00 | 36,817.00 | -36,817.00 | 0.0% |
| Sewer | 0.00 | 10,328.00 | -10,328.00 | 0.0% |
| Television-Music | 85.98 | 3,000.00 | -2,914.02 | 2.9% |
| Trash | 699.48 | 6,947.00 | -6,247.52 | 10.1% |
| Water | 0.00 | 30,402.00 | -30,402.00 | 0.0% |
| Utilities - Other | 147.99 | | | |
| Total Utilities | 1,344.07 | 197,118.00 | -195,773.93 | 0.7% |

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| Water Rights | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Operating Expense | 2,799.74 | 460,150.00 | -457,350.26 | 0.6% |
| Repairs and Maintenance | | | | |
| Building Repair & Maintenance | 25,738.68 | 1,005,000.00 | -979,261.32 | 2.6% |
| Equipment Repairs & Maintenance | 12,312.78 | 150,000.00 | -137,687.22 | 8.2% |
| Irrigation Repairs | 63.15 | 55,000.00 | -54,936.85 | 0.1% |
| Janitorial Expense | 3,971.74 | 20,000.00 | -16,028.26 | 19.9% |
| Landscape Maintenance | 4,901.28 | 26,500.00 | -21,598.72 | 18.5% |
| Maintenance Supplies/Equipment | 6,987.41 | 47,350.00 | -40,362.59 | 14.8% |
| Repairs & Maintenance General | 2,700.00 | 127,500.00 | -124,800.00 | 2.1% |
| Repairs and Maintenance - Other | 0.00 | 150,000.00 | -150,000.00 | 0.0% |
| Total Repairs and Maintenance | 56,675.04 | 1,581,350.00 | -1,524,674.96 | 3.6% |
| Wages, Benefits & PR Tax Exp | 72,095.35 | 1,726,057.77 | -1,653,962.42 | 4.2% |
| Total Expense | 167,855.25 | 4,425,327.77 | -4,257,472.52 | 3.8% |
| Net Ordinary Income | -93,323.30 | 1,176,281.23 | -1,269,604.53 | -7.9% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Transfer In | 0.00 | 4,640,477.27 | -4,640,477.27 | 0.0% |
| Total Other Income | 0.00 | 4,640,477.27 | -4,640,477.27 | 0.0% |
| Other Expense | | | | |
| (Gain) Loss on Asset Disposal | 0.00 | 0.00 | 0.00 | 0.0% |
| Capital Outlay | | | | |
| Community Park | | | | |
| CP Land Improvements | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Total Community Park | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Golf Course | | | | |
| Building | 7,117.50 | 1,100,000.00 | -1,092,882.50 | 0.6% |
| Cart Paths | 0.00 | 0.00 | 0.00 | 0.0% |
| Eaton Pump | 0.00 | 100,000.00 | -100,000.00 | 0.0% |
| Golf Equipment | | | | |
| Carts | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Golf Maint Equip | 0.00 | 170,000.00 | -170,000.00 | 0.0% |
| Total Golf Equipment | 0.00 | 185,000.00 | -185,000.00 | 0.0% |
| Huntley Ditch | 0.00 | 90,000.00 | -90,000.00 | 0.0% |
| Misc Golf Improvements | 0.00 | 90,000.00 | -90,000.00 | 0.0% |
| Tent-Event Center | 0.00 | 300,000.00 | -300,000.00 | 0.0% |
| Total Golf Course | 7,117.50 | 1,865,000.00 | -1,857,882.50 | 0.4% |
| Master Plan | 0.00 | 150,000.00 | -150,000.00 | 0.0% |
| Rec Center Capital Improvements | | | | |
| Pool Projects | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Rec Equipment | 18,178.60 | 50,000.00 | -31,821.40 | 36.4% |
| Trails | 0.00 | 210,000.00 | -210,000.00 | 0.0% |
| Total Rec Center Capital Improvements | 18,178.60 | 290,000.00 | -271,821.40 | 6.3% |

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| Total Capital Outlay | 25,296.10 | 2,335,000.00 | -2,309,703.90 | 1.1% |
| Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Out | 0.00 | 4,640,477.27 | -4,640,477.27 | 0.0% |
| Total Other Expense | 25,296.10 | 6,975,477.27 | -6,950,181.17 | 0.4% |
| Net Other Income | -25,296.10 | -2,335,000.00 | 2,309,703.90 | 1.1% |
| Net Income | <u>-118,619.40</u> | <u>-1,158,718.77</u> | <u>1,040,099.37</u> | <u>10.2%</u> |