

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

03/13/24

Accrual Basis

For the Two Months ended February 29, 2024

	Jan - Feb ...	Budget	\$ Over Bud...	% of B...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	0.00	500.00	-500.00	0.0%
<b>Non-Operating Income</b>				
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	5,480.77	50,000.00	-44,519.23	11.0%
Grants	0.00	232,790.00	-232,790.00	0.0%
Interest Income	42,603.80	160,000.00	-117,396.20	26.6%
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	37,680.87	100,000.00	-62,319.13	37.7%
Property Tax Revenue - Other	160,545.13	3,754,356.00	-3,593,810.87	4.3%
<b>Total Property Tax Revenue</b>	198,284.55	3,852,471.00	-3,654,186.45	5.1%
Rental Income	0.00	12,420.00	-12,420.00	0.0%
<b>Total Non-Operating Income</b>	246,369.12	4,356,181.00	-4,109,811.88	5.7%
<b>Operating Income</b>				
<b>Course Income</b>				
Advantage Club-Memberships	2,525.00	170,000.00	-167,475.00	1.5%
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%
<b>Total Course Income</b>	2,525.00	676,500.00	-673,975.00	0.4%
<b>Golf Pro Shop Sales</b>				
Balls-Gloves	-545.28	24,000.00	-24,545.28	-2.3%
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%
<b>Total Golf Pro Shop Sales</b>	-545.28	109,500.00	-110,045.28	-0.5%
Program Income	6,211.85	49,517.00	-43,305.15	12.5%
Rec Sales	63,787.70	341,762.00	-277,974.30	18.7%
Restaurant Revenue	0.00	299,000.00	-299,000.00	0.0%
<b>Total Operating Income</b>	71,979.27	1,476,279.00	-1,404,299.73	4.9%
<b>Total Income</b>	318,348.39	5,832,960.00	-5,514,611.61	5.5%
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
Pro Shop Cost of Goods Sold	14,920.24	114,000.00	-99,079.76	13.1%
Rec Center Cost of goods sold	4,137.31	15,000.00	-10,862.69	27.6%

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Restaurant Cost of Goods	0.00	102,351.00	-102,351.00	0.0%
Total Cost of Goods Sold	19,057.55	231,351.00	-212,293.45	8.2%
Total COGS	19,057.55	231,351.00	-212,293.45	8.2%
Gross Profit	299,290.84	5,601,609.00	-5,302,318.16	5.3%
<b>Expense</b>				
<b>General and Administrative</b>				
Accounting	13,333.33	80,000.00	-66,666.67	16.7%
Advertising and Promotion	2,418.16	84,500.00	-82,081.84	2.9%
Bankcard Fees	1,834.51	21,174.00	-19,339.49	8.7%
Computer and Internet Expenses	5,602.96	55,500.00	-49,897.04	10.1%
Contingency	0.00	70,000.00	-70,000.00	0.0%
Director Compensation	300.00	3,600.00	-3,300.00	8.3%
District Oversight Management	12,307.68	85,000.00	-72,692.32	14.5%
Employee Background Verif	6.00	500.00	-494.00	1.2%
Grant Preparation	0.00	5,000.00	-5,000.00	0.0%
<b>Insurance Expense</b>				
Property & Liability	13,389.00	48,000.00	-34,611.00	27.9%
Workers Comp	1,659.00	18,000.00	-16,341.00	9.2%
Total Insurance Expense	15,048.00	66,000.00	-50,952.00	22.8%
Licenses	32.00	710.00	-678.00	4.5%
Misc. Expense	0.00	500.00	-500.00	0.0%
Office Equipment	7,137.52	13,887.00	-6,749.48	51.4%
Office Supplies	4,192.49	10,296.00	-6,103.51	40.7%
Postage & Freight	225.24	2,650.00	-2,424.76	8.5%
Printing	0.00	2,850.00	-2,850.00	0.0%
<b>Professional Fees</b>				
Audit-Statutory	7,500.00	15,000.00	-7,500.00	50.0%
Legal	0.00	15,000.00	-15,000.00	0.0%
Total Professional Fees	7,500.00	30,000.00	-22,500.00	25.0%
Restaurant Expenses	0.00	29,020.00	-29,020.00	0.0%
Security & Cameras	189.21	4,508.00	-4,318.79	4.2%
Training/Dues/Subscriptions	4,182.34	7,075.00	-2,892.66	59.1%
General and Administrative - Other	0.50			
Total General and Administrative	74,309.94	572,770.00	-498,460.06	13.0%
<b>Non-Operating Expense</b>				
Treasurer's Fees	3,212.08	85,000.00	-81,787.92	3.8%
Total Non-Operating Expense	3,212.08	85,000.00	-81,787.92	3.8%
<b>Operating Expense</b>				
Automobile Expense	211.49	2,300.00	-2,088.51	9.2%
<b>Course Maintenance Expense</b>				
Chemicals & Fertilizer	-6,675.61	75,000.00	-81,675.61	-8.9%
Flowers	0.00	3,000.00	-3,000.00	0.0%
Gas/Oil	150.92	40,457.00	-40,306.08	0.4%
Sand/Soil/Seed	0.00	14,000.00	-14,000.00	0.0%

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Total Course Maintenance Expense	-6,524.69	132,457.00	-138,981.69	-4.9%
<b>Parks Operating Expenses</b>				
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%
<b>Total Parks Operating Expenses</b>	0.00	47,000.00	-47,000.00	0.0%
<b>Pro-Shop Expenses</b>				
Miscellaneous	0.00	0.00	0.00	0.0%
Tournament Expense	300.19	12,750.00	-12,449.81	2.4%
<b>Total Pro-Shop Expenses</b>	300.19	12,750.00	-12,449.81	2.4%
<b>Program Expenditures</b>	2,009.01	25,525.00	-23,515.99	7.9%
<b>Rec Center Operating Expenses</b>				
Pool Expense	1,281.53	13,000.00	-11,718.47	9.9%
Program Expenditures-Rec	279.58	5,000.00	-4,720.42	5.6%
<b>Total Rec Center Operating Expenses</b>	1,561.11	18,000.00	-16,438.89	8.7%
<b>Supplies</b>	812.71	15,000.00	-14,187.29	5.4%
<b>Utilities</b>	21,181.00	197,118.00	-175,937.00	10.7%
<b>Water Rights</b>	0.00	0.00	0.00	0.0%
<b>Total Operating Expense</b>	19,550.82	450,150.00	-430,599.18	4.3%
<b>Repairs and Maintenance</b>	79,364.81	1,581,350.00	-1,501,985.19	5.0%
<b>Wages, Benefits &amp; PR Tax Exp</b>	179,666.33	1,726,057.77	-1,546,391.44	10.4%
<b>Total Expense</b>	356,103.98	4,415,327.77	-4,059,223.79	8.1%
<b>Net Ordinary Income</b>	-56,813.14	1,186,281.23	-1,243,094.37	-4.8%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfer In	0.00	4,640,477.27	-4,640,477.27	0.0%
<b>Total Other Income</b>	0.00	4,640,477.27	-4,640,477.27	0.0%
<b>Other Expense</b>				
(Gain) Loss on Asset Disposal	0.00	0.00	0.00	0.0%
<b>Capital Outlay</b>				
<b>Community Park</b>				
CP Land Improvements	0.00	30,000.00	-30,000.00	0.0%
<b>Total Community Park</b>	0.00	30,000.00	-30,000.00	0.0%
<b>Golf Course</b>				
Building	213,523.54	1,100,000.00	-886,476.46	19.4%
Cart Paths	0.00	0.00	0.00	0.0%
Eaton Pump	0.00	100,000.00	-100,000.00	0.0%
<b>Golf Equipment</b>				
Carts	0.00	15,000.00	-15,000.00	0.0%
Golf Maint Equip	0.00	170,000.00	-170,000.00	0.0%
<b>Total Golf Equipment</b>	0.00	185,000.00	-185,000.00	0.0%
<b>Huntley Ditch</b>	0.00	90,000.00	-90,000.00	0.0%

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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%
<b>Total Golf Course</b>	<b>213,523.54</b>	<b>1,865,000.00</b>	<b>-1,651,476.46</b>	<b>11.4%</b>
Master Plan	2,798.00	150,000.00	-147,202.00	1.9%
Rec Center Capital Improvements				
Pool Projects	14,547.75	30,000.00	-15,452.25	48.5%
Rec Equipment	26,438.00	50,000.00	-23,562.00	52.9%
Trails	0.00	210,000.00	-210,000.00	0.0%
<b>Total Rec Center Capital Improvements</b>	<b>40,985.75</b>	<b>290,000.00</b>	<b>-249,014.25</b>	<b>14.1%</b>
<b>Total Capital Outlay</b>	<b>257,307.29</b>	<b>2,335,000.00</b>	<b>-2,077,692.71</b>	<b>11.0%</b>
Depreciation Expense	0.00	0.00	0.00	0.0%
Transfers Out	0.00	4,640,477.27	-4,640,477.27	0.0%
<b>Total Other Expense</b>	<b>257,307.29</b>	<b>6,975,477.27</b>	<b>-6,718,169.98</b>	<b>3.7%</b>
<b>Net Other Income</b>	<b>-257,307.29</b>	<b>-2,335,000.00</b>	<b>2,077,692.71</b>	<b>11.0%</b>
<b>Net Income</b>	<b>-314,120.43</b>	<b>-1,148,718.77</b>	<b>834,598.34</b>	<b>27.3%</b>