

Parachute Battlement Mesa Park & Rec District
Statement of Activities Budget vs. Actual
For the Three Months ended March 31, 2024

Accrual Basis

	<u>Jan - Mar 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	0.00	500.00	-500.00	0.0%
Non-Operating Income				
Conservation Trust Fund	7,965.41	40,000.00	-32,034.59	19.9%
Contributions	1,000.00	8,500.00	-7,500.00	11.8%
Gas Royalties	8,512.87	50,000.00	-41,487.13	17.0%
Grants	0.00	232,790.00	-232,790.00	0.0%
Interest Income	62,758.89	160,000.00	-97,241.11	39.2%
Property Tax Revenue	229,378.02	3,852,471.00	-3,623,092.98	6.0%
Rental Income	0.00	12,420.00	-12,420.00	0.0%
Total Non-Operating Income	309,615.19	4,356,181.00	-4,046,565.81	7.1%
Operating Income				
Course Income	150,535.80	676,500.00	-525,964.20	22.3%
Golf Pro Shop Sales	5,060.53	109,500.00	-104,439.47	4.6%
Program Income	9,388.84	49,517.00	-40,128.16	19.0%
Rec Sales				
Charge for Services	1,907.47	5,940.00	-4,032.53	32.1%
Credit Card Fee Income	1,694.72	5,000.00	-3,305.28	33.9%
Day Passes	13,944.50	44,936.00	-30,991.50	31.0%
Fitness Classes	0.00	4,852.00	-4,852.00	0.0%
Gift Certificates	1,068.00			
Memberships	60,678.84	198,661.00	-137,982.16	30.5%
Punch Pass	1,733.00	2,280.00	-547.00	76.0%
Rentals-Room & Equip	7,104.84	31,172.00	-24,067.16	22.8%
Sale of Goods	5,669.84	20,629.00	-14,959.16	27.5%
Silver Sneakers & Active Fit	5,162.00	8,124.00	-2,962.00	63.5%
Swim Lessons	0.00	9,135.00	-9,135.00	0.0%
Universal Tickets	2,473.23	11,033.00	-8,559.77	22.4%
Total Rec Sales	101,436.44	341,762.00	-240,325.56	29.7%
Restaurant Revenue	0.00	299,000.00	-299,000.00	0.0%
Total Operating Income	266,421.61	1,476,279.00	-1,209,857.39	18.0%
Total Income	576,036.80	5,832,960.00	-5,256,923.20	9.9%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold	43,791.68	114,000.00	-70,208.32	38.4%
Rec Center Cost of goods sold	6,496.93	15,000.00	-8,503.07	43.3%
Restaurant Cost of Goods	710.00	102,351.00	-101,641.00	0.7%

	Jan - Mar 24	Budget	\$ Over Bud...	% of Budget
Total Cost of Goods Sold	50,998.61	231,351.00	-180,352.39	22.0%
Total COGS	50,998.61	231,351.00	-180,352.39	22.0%
Gross Profit	525,038.19	5,601,609.00	-5,076,570.81	9.4%
Expense				
General and Administrative				
Accounting	20,000.00	80,000.00	-60,000.00	25.0%
Advertising and Promotion	6,397.05	84,500.00	-78,102.95	7.6%
Bankcard Fees	5,224.14	21,174.00	-15,949.86	24.7%
Computer and Internet Expenses				
Website	3,600.00	21,000.00	-17,400.00	17.1%
Computer and Internet Expenses - Other	7,914.47	34,500.00	-26,585.53	22.9%
Total Computer and Internet Expenses	11,514.47	55,500.00	-43,985.53	20.7%
Contingency	0.00	70,000.00	-70,000.00	0.0%
Director Compensation	400.00	3,600.00	-3,200.00	11.1%
District Oversight Management	18,461.52	85,000.00	-66,538.48	21.7%
Employee Background Verif	6.00	500.00	-494.00	1.2%
Grant Preparation	425.00	5,000.00	-4,575.00	8.5%
Insurance Expense				
Property & Liability	13,489.00	48,000.00	-34,511.00	28.1%
Workers Comp	3,318.00	18,000.00	-14,682.00	18.4%
Total Insurance Expense	16,807.00	66,000.00	-49,193.00	25.5%
Licenses	207.00	710.00	-503.00	29.2%
Misc. Expense	0.00	500.00	-500.00	0.0%
Office Equipment	8,162.31	13,887.00	-5,724.69	58.8%
Office Supplies	5,100.57	10,296.00	-5,195.43	49.5%
Postage & Freight	359.35	2,650.00	-2,290.65	13.6%
Printing	0.00	2,850.00	-2,850.00	0.0%
Professional Fees				
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	160.19	29,020.00	-28,859.81	0.6%
Security & Cameras	189.21	4,508.00	-4,318.79	4.2%
Training/Dues/Subscriptions	4,439.34	7,075.00	-2,635.66	62.7%
Total General and Administrative	105,353.15	572,770.00	-467,416.85	18.4%
Non-Operating Expense				
Treasurer's Fees	3,495.61	85,000.00	-81,504.39	4.1%
Total Non-Operating Expense	3,495.61	85,000.00	-81,504.39	4.1%
Operating Expense				
Automobile Expense	509.42	2,300.00	-1,790.58	22.1%

	<u>Jan - Mar 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Course Maintenance Expense	8,075.85	132,457.00	-124,381.15	6.1%
Parks Operating Expenses	0.00	47,000.00	-47,000.00	0.0%
Pro-Shop Expenses	300.19	12,750.00	-12,449.81	2.4%
Program Expenditures	3,705.55	25,525.00	-21,819.45	14.5%
Rec Center Operating Expenses	3,244.83	18,000.00	-14,755.17	18.0%
Supplies	4,872.23	15,000.00	-10,127.77	32.5%
Utilities	26,915.51	197,118.00	-170,202.49	13.7%
Total Operating Expense	47,623.58	450,150.00	-402,526.42	10.6%
Repairs and Maintenance	127,207.78	1,581,350.00	-1,454,142.22	8.0%
Wages, Benefits & PR Tax Exp	258,436.13	1,726,057.77	-1,467,621.64	15.0%
Total Expense	542,116.25	4,415,327.77	-3,873,211.52	12.3%
Net Ordinary Income	-17,078.06	1,186,281.23	-1,203,359.29	-1.4%
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				
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	393,452.31	1,100,000.00	-706,547.69	35.8%
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	191,821.74	170,000.00	21,821.74	112.8%
Total Golf Equipment	191,821.74	185,000.00	6,821.74	103.7%
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	585,274.05	1,865,000.00	-1,279,725.95	31.4%
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%
Roof/Solar	32,500.00			

	<u>Jan - Mar 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Trails	0.00	210,000.00	-210,000.00	0.0%
Total Rec Center Capital Improvements	73,485.75	290,000.00	-216,514.25	25.3%
Total Capital Outlay	661,557.80	2,335,000.00	-1,673,442.20	28.3%
Transfers Out	0.00	4,640,477.27	-4,640,477.27	0.0%
Total Other Expense	661,557.80	6,975,477.27	-6,313,919.47	9.5%
Net Other Income	-661,557.80	-2,335,000.00	1,673,442.20	28.3%
Net Income	<u>-678,635.86</u>	<u>-1,148,718.77</u>	<u>470,082.91</u>	<u>59.1%</u>