

**Parachute Battlement Mesa Park & Rec District
Statement of Activities Budget vs. Actual**

Accrual Basis

For the Four Months ended April 30, 2024

	<u>Jan - Apr 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	11,334.38	50,000.00	-38,665.62	22.7%
Grants	0.00	232,790.00	-232,790.00	0.0%
Interest Income	79,875.12	160,000.00	-80,124.88	49.9%
Property Tax Revenue	3,749,267.89	3,852,471.00	-103,203.11	97.3%
Rental Income	0.00	12,420.00	-12,420.00	0.0%
Total Non-Operating Income	<u>3,849,442.80</u>	<u>4,356,181.00</u>	<u>-506,738.20</u>	<u>88.4%</u>
Operating Income				
Course Income	212,380.69	676,500.00	-464,119.31	31.4%
Golf Pro Shop Sales	7,815.12	109,500.00	-101,684.88	7.1%
Program Income	13,535.59	49,517.00	-35,981.41	27.3%
Rec Sales	132,217.58	341,762.00	-209,544.42	38.7%
Restaurant Revenue	0.00	299,000.00	-299,000.00	0.0%
Total Operating Income	<u>365,948.98</u>	<u>1,476,279.00</u>	<u>-1,110,330.02</u>	<u>24.8%</u>
Total Income	<u>4,215,391.78</u>	<u>5,832,960.00</u>	<u>-1,617,568.22</u>	<u>72.3%</u>
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold	52,915.26	114,000.00	-61,084.74	46.4%
Rec Center Cost of goods sold	5,586.61	15,000.00	-9,413.39	37.2%
Restaurant Cost of Goods	3,185.21	102,351.00	-99,165.79	3.1%
Total Cost of Goods Sold	<u>61,687.08</u>	<u>231,351.00</u>	<u>-169,663.92</u>	<u>26.7%</u>
Total COGS	<u>61,687.08</u>	<u>231,351.00</u>	<u>-169,663.92</u>	<u>26.7%</u>
Gross Profit	<u>4,153,704.70</u>	<u>5,601,609.00</u>	<u>-1,447,904.30</u>	<u>74.2%</u>
Expense				
General and Administrative				
Accounting	26,666.66	80,000.00	-53,333.34	33.3%
Advertising and Promotion	7,434.05	84,500.00	-77,065.95	8.8%
Bankcard Fees	6,290.01	21,174.00	-14,883.99	29.7%
Computer and Internet Expenses	20,318.92	55,500.00	-35,181.08	36.6%
Contingency	0.00	70,000.00	-70,000.00	0.0%
Director Compensation	500.00	3,600.00	-3,100.00	13.9%
District Oversight Management	24,615.36	85,000.00	-60,384.64	29.0%
Employee Background Verif	12.00	500.00	-488.00	2.4%

	<u>Jan - Apr 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Grant Preparation	425.00	5,000.00	-4,575.00	8.5%
Insurance Expense	21,359.00	66,000.00	-44,641.00	32.4%
Licenses	317.00	710.00	-393.00	44.6%
Misc. Expense	0.00	500.00	-500.00	0.0%
Office Equipment	8,172.26	13,887.00	-5,714.74	58.8%
Office Supplies	4,750.60	10,296.00	-5,545.40	46.1%
Postage & Freight	426.35	2,650.00	-2,223.65	16.1%
Printing	0.00	2,850.00	-2,850.00	0.0%
Professional Fees	7,500.00	30,000.00	-22,500.00	25.0%
Restaurant Expenses	640.19	29,020.00	-28,379.81	2.2%
Security & Cameras	189.21	4,508.00	-4,318.79	4.2%
Training/Dues/Subscriptions	3,967.16	7,075.00	-3,107.84	56.1%
Total General and Administrative	133,583.77	572,770.00	-439,186.23	23.3%
Non-Operating Expense				
Treasurer's Fees	73,565.02	85,000.00	-11,434.98	86.5%
Total Non-Operating Expense	73,565.02	85,000.00	-11,434.98	86.5%
Operating Expense				
Automobile Expense	434.83	2,300.00	-1,865.17	18.9%
Course Maintenance Expense	24,183.40	132,457.00	-108,273.60	18.3%
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	5,088.73	25,525.00	-20,436.27	19.9%
Rec Center Operating Expenses	3,423.74	18,000.00	-14,576.26	19.0%
Supplies	4,908.21	15,000.00	-10,091.79	32.7%
Utilities	35,722.96	197,118.00	-161,395.04	18.1%
Total Operating Expense	74,062.06	450,150.00	-376,087.94	16.5%
Repairs and Maintenance	171,545.74	1,581,350.00	-1,409,804.26	10.8%
Wages, Benefits & PR Tax Exp	374,868.13	1,726,057.77	-1,351,189.64	21.7%
Total Expense	827,624.72	4,415,327.77	-3,587,703.05	18.7%
Net Ordinary Income	3,326,079.98	1,186,281.23	2,139,798.75	280.4%
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				

	<u>Jan - Apr 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
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	566,522.19	1,100,000.00	-533,477.81	51.5%
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	228,415.51	170,000.00	58,415.51	134.4%
Golf Equipment - Other	19,627.61			
Total Golf Equipment	248,043.12	185,000.00	63,043.12	134.1%
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	814,565.31	1,865,000.00	-1,050,434.69	43.7%
Master Plan	4,873.00	150,000.00	-145,127.00	3.2%
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	114,802.00			
Trails	0.00	210,000.00	-210,000.00	0.0%
Total Rec Center Capital Improvements	155,787.75	290,000.00	-134,212.25	53.7%
Total Capital Outlay	975,226.06	2,335,000.00	-1,359,773.94	41.8%
Transfers Out	0.00	4,640,477.27	-4,640,477.27	0.0%
Total Other Expense	975,226.06	6,975,477.27	-6,000,251.21	14.0%
Net Other Income	-975,226.06	-2,335,000.00	1,359,773.94	41.8%
Net Income	<u>2,350,853.92</u>	<u>-1,148,718.77</u>	<u>3,499,572.69</u>	<u>-204.7%</u>