

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

Accrual Basis

For the Seven Months ended July 31, 2024

	Jan - Jul 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 Contributions	15,213.86	40,000.00	-24,786.14	38.0%
Gas Royalties	3,100.00	8,500.00	-5,400.00	36.5%
Grants	15,974.86	50,000.00	-34,025.14	31.9%
Interest Income	13,000.00	232,790.00	-219,790.00	5.6%
Property Tax Revenue	165,452.89	160,000.00	5,452.89	103.4%
Abatement	-8.12	-2,000.00	1,991.88	0.4%
Delinquent Taxes	58.55			
Dow Energy Impact Grant Proceed	16.64			
Interest on Abatements	-0.08	15.00	-15.08	-0.5%
Interest on Delinquent Taxes	260.29	100.00	160.29	260.3%
Specific Ownership Tax	120,987.18	100,000.00	20,987.18	121.0%
Property Tax Revenue - Other	3,798,385.53	3,754,356.00	44,029.53	101.2%
Total Property Tax Revenue	3,919,699.99	3,852,471.00	67,228.99	101.7%
Rental Income	330.00	12,420.00	-12,090.00	2.7%
Total Non-Operating Income	4,132,771.60	4,356,181.00	-223,409.40	94.9%
Operating Income				
Course Income				
Cart Fees	78,864.12	138,000.00	-59,135.88	57.1%
Driving Range	19,090.00	18,000.00	1,090.00	106.1%
Equipment Rentals	940.00			
Gift card	0.00	5,500.00	-5,500.00	0.0%
Golf Customer PrePaid	16,001.73	35,000.00	-18,998.27	45.7%
Green Fees	209,590.13	260,000.00	-50,409.87	80.6%
Memberships	182,691.70	170,000.00	12,691.70	107.5%
Paid on Account	2,607.70			
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	509,785.38	676,500.00	-166,714.62	75.4%
Golf Pro Shop Sales				
Balls-Gloves	14,238.56	24,000.00	-9,761.44	59.3%
Hard Goods	24,951.53	32,000.00	-7,048.47	78.0%
Headwear	5,012.24	8,500.00	-3,487.76	59.0%
Soft Goods	15,765.51	45,000.00	-29,234.49	35.0%
Total Golf Pro Shop Sales	59,967.84	109,500.00	-49,532.16	54.8%
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	26,641.78	100.00	26,541.78	26,641.8%
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%
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	26,641.78	49,517.00	-22,875.22	53.8%
Rec Sales				
Charge for Services	11,518.89	5,940.00	5,578.89	193.9%
Credit Card Fee Income	3,626.03	5,000.00	-1,373.97	72.5%
Day Passes	29,214.00	44,936.00	-15,722.00	65.0%
Fitness Classes	0.00	4,852.00	-4,852.00	0.0%

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Gift Certificates	1,068.00			
Memberships				
Membership In District				
Adult Memberships	2,981.25	43,850.00	-40,868.75	6.8%
Adult Monthly	46,325.75	74,530.00	-28,204.25	62.2%
Family In-District	4,069.50	22,780.00	-18,710.50	17.9%
Family Month	44,557.39	18,023.00	26,534.39	247.2%
Youth-Memberships	830.00	2,520.00	-1,690.00	32.9%
Youth Monthly	10,999.52	18,990.00	-7,990.48	57.9%
Total Membership In District	109,763.41	180,693.00	-70,929.59	60.7%
Memberships Out of District				
Out of District Monthly	11,161.00	17,968.00	-6,807.00	62.1%
Total Memberships Out of District	11,161.00	17,968.00	-6,807.00	62.1%
Total Memberships	120,924.41	198,661.00	-77,736.59	60.9%
Punch Pass	2,157.75	2,280.00	-122.25	94.6%
Rentals-Room & Equip	15,164.17	31,172.00	-16,007.83	48.6%
Sale of Goods	10,914.29	20,629.00	-9,714.71	52.9%
Silver Sneakers & Active Fit	12,585.92	8,124.00	4,461.92	154.9%
Swim Lessons	0.00	9,135.00	-9,135.00	0.0%
Universal Tickets	5,052.23	11,033.00	-5,980.77	45.8%
Total Rec Sales	212,225.69	341,762.00	-129,536.31	62.1%
Restaurant Revenue	43,505.74	299,000.00	-255,494.26	14.6%
Total Operating Income	852,126.43	1,476,279.00	-624,152.57	57.7%
Total Income	4,984,898.03	5,832,960.00	-848,061.97	85.5%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	23,401.24	30,000.00	-6,598.76	78.0%
Hard Goods	40,930.56	54,000.00	-13,069.44	75.8%
Headwear	4,175.91	4,000.00	175.91	104.4%
Soft Goods	11,794.86	26,000.00	-14,205.14	45.4%
Total Pro Shop Cost of Goods Sold	80,302.57	114,000.00	-33,697.43	70.4%
Rec Center Cost of goods sold	9,529.29	15,000.00	-5,470.71	63.5%
Restaurant Cost of Goods	63,162.99	102,351.00	-39,188.01	61.7%
Total Cost of Goods Sold	152,994.85	231,351.00	-78,356.15	66.1%
Total COGS	152,994.85	231,351.00	-78,356.15	66.1%
Gross Profit	4,831,903.18	5,601,609.00	-769,705.82	86.3%
Expense				
General and Administrative				
Accounting	53,333.34	80,000.00	-26,666.66	66.7%
Advertising and Promotion	12,415.69	84,500.00	-72,084.31	14.7%
Bankcard Fees	8,410.46	21,174.00	-12,763.54	39.7%
Computer and Internet Expenses				
Website	13,394.03	21,000.00	-7,605.97	63.8%
Computer and Internet Expenses - Other	19,462.23	34,500.00	-15,037.77	56.4%
Total Computer and Internet Expenses	32,856.26	55,500.00	-22,643.74	59.2%
Contingency	0.00	70,000.00	-70,000.00	0.0%
Director Compensation	800.00	3,600.00	-2,800.00	22.2%
District Oversight Management	46,153.80	85,000.00	-38,846.20	54.3%
Employee Background Verif	827.29	500.00	327.29	165.5%
Grant Preparation	425.00	5,000.00	-4,575.00	8.5%
Insurance Expense				
Property & Liability	44,413.00	48,000.00	-3,587.00	92.5%
Workers Comp	12,847.00	18,000.00	-5,153.00	71.4%
Insurance Expense - Other	1,312.00			
Total Insurance Expense	58,572.00	66,000.00	-7,428.00	88.7%
Licenses	4,957.69	710.00	4,247.69	698.3%

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Misc. Expense	0.00	500.00	-500.00	0.0%
Office Equipment	8,418.22	13,887.00	-5,468.78	60.6%
Office Supplies	7,427.23	10,296.00	-2,868.77	72.1%
Postage & Freight	567.48	2,650.00	-2,082.52	21.4%
Printing	0.00	2,850.00	-2,850.00	0.0%
Professional Fees				
Audit-Statutory	10,000.00	15,000.00	-5,000.00	66.7%
Legal	10,324.19	15,000.00	-4,675.81	68.8%
Total Professional Fees	20,324.19	30,000.00	-9,675.81	67.7%
Restaurant Expenses	2,489.36	29,020.00	-26,530.64	8.6%
Security & Cameras	1,238.04	4,508.00	-3,269.96	27.5%
Training/Dues/Subscriptions	6,486.21	7,075.00	-588.79	91.7%
Total General and Administrative	265,702.26	572,770.00	-307,067.74	46.4%
Non-Operating Expense				
Treasurer's Fees	75,959.46	85,000.00	-9,040.54	89.4%
Total Non-Operating Expense	75,959.46	85,000.00	-9,040.54	89.4%
Operating Expense				
Automobile Expense	1,294.38	2,300.00	-1,005.62	56.3%
Course Maintenance Expense				
Chemicals & Fertilizer	36,344.56	75,000.00	-38,655.44	48.5%
Flowers	1,859.18	3,000.00	-1,140.82	62.0%
Gas/Oil	10,584.22	40,457.00	-29,872.78	26.2%
Sand/Soil/Seed	8,446.29	14,000.00	-5,553.71	60.3%
Course Maintenance Expense - Other	36.99			
Total Course Maintenance Expense	57,271.24	132,457.00	-75,185.76	43.2%
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				
Tournament Expense	522.21	12,750.00	-12,227.79	4.1%
Total Pro-Shop Expenses	522.21	12,750.00	-12,227.79	4.1%
Program Expenditures	14,544.65	25,525.00	-10,980.35	57.0%
Rec Center Operating Expenses				
Pool Expense	4,010.30	13,000.00	-8,989.70	30.8%
Program Expenditures-Rec	377.37	5,000.00	-4,622.63	7.5%
Total Rec Center Operating Expenses	4,387.67	18,000.00	-13,612.33	24.4%
Supplies	10,868.58	15,000.00	-4,131.42	72.5%
Utilities				
Electrical	41,236.84	75,624.00	-34,387.16	54.5%
Electrical 2	15,731.55	34,000.00	-18,268.45	46.3%
Natural Gas	12,882.59	36,817.00	-23,934.41	35.0%
Sewer	6,437.76	10,328.00	-3,890.24	62.3%
Television-Music	695.59	3,000.00	-2,304.41	23.2%
Trash	3,306.46	6,947.00	-3,640.54	47.6%
Water	7,390.73	30,402.00	-23,011.27	24.3%
Total Utilities	87,681.52	197,118.00	-109,436.48	44.5%
Total Operating Expense	176,570.25	450,150.00	-273,579.75	39.2%
Repairs and Maintenance				
Building Repair & Maintenance	46,583.77	1,005,000.00	-958,416.23	4.6%
Equipment Repairs & Maintenance	80,646.30	150,000.00	-69,353.70	53.8%
Irrigation Repairs	50,262.45	55,000.00	-4,737.55	91.4%
Janitorial Expense	29,381.37	20,000.00	9,381.37	146.9%
Landscape Maintenance	25,502.91	26,500.00	-997.09	96.2%
Maintenance Supplies/Equipment	16,598.80	47,350.00	-30,751.20	35.1%
Repairs & Maintenance General	142,784.72	127,500.00	15,284.72	112.0%
Repairs and Maintenance - Other	0.00	150,000.00	-150,000.00	0.0%
Total Repairs and Maintenance	391,760.32	1,581,350.00	-1,189,589.68	24.8%

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Wages, Benefits & PR Tax Exp	908,795.37	1,726,057.77	-817,262.40	52.7%
Total Expense	1,818,787.66	4,415,327.77	-2,596,540.11	41.2%
Net Ordinary Income	3,013,115.52	1,186,281.23	1,826,834.29	254.0%
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				
Capital Outlay Programs				
Butler Building	10,000.00			
Total Capital Outlay Programs	10,000.00			
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	1,107,182.98	1,100,000.00	7,182.98	100.7%
Cart Paths	1,954.75	0.00	1,954.75	100.0%
Eaton Pump	0.00	100,000.00	-100,000.00	0.0%
Golf Equipment				
Carts	19,627.61	15,000.00	4,627.61	130.9%
Golf Maint Equip	228,415.51	170,000.00	58,415.51	134.4%
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	5,050.00	90,000.00	-84,950.00	5.6%
Tent-Event Center	0.00	300,000.00	-300,000.00	0.0%
Total Golf Course	1,362,230.85	1,865,000.00	-502,769.15	73.0%
Master Plan	32,410.06	150,000.00	-117,589.94	21.6%
Rec Center Capital Improvements				
Pool Projects	14,547.75	30,000.00	-15,452.25	48.5%
Rec Building Improvements	2,010.28			
Rec Equipment	34,424.00	50,000.00	-15,576.00	68.8%
Roof/Solar	152,614.50			
Tennis Court Remodel	5,076.00			
Trails	0.00	210,000.00	-210,000.00	0.0%
Total Rec Center Capital Improvements	208,672.53	290,000.00	-81,327.47	72.0%
Total Capital Outlay	1,613,313.44	2,335,000.00	-721,686.56	69.1%
Transfers Out	0.00	4,640,477.27	-4,640,477.27	0.0%
Total Other Expense	1,613,313.44	6,975,477.27	-5,362,163.83	23.1%
Net Other Income	-1,613,313.44	-2,335,000.00	721,686.56	69.1%
Net Income	1,399,802.08	-1,148,718.77	2,548,520.85	-121.9%