

7:15 AM

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

12/12/24

Accrual Basis

For the Eleven Months ended November 30, 2024

	Jan - Nov 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	21,088.46	40,000.00	-18,911.54	52.7%
Contributions	3,100.00	8,500.00	-5,400.00	36.5%
Gas Royalties	21,973.29	50,000.00	-28,026.71	43.9%
Grants	203,000.00	232,790.00	-29,790.00	87.2%
Interest Income	254,440.23	160,000.00	94,440.23	159.0%
Property Tax Revenue	4,000,333.07	3,852,471.00	147,862.07	103.8%
Rental Income	0.00	12,420.00	-12,420.00	0.0%
Total Non-Operating Income	4,503,935.05	4,356,181.00	147,754.05	103.4%
Operating Income				
Course Income	784,587.49	676,500.00	108,087.49	116.0%
Golf Course Restaurant Revenue	239,955.92	299,000.00	-59,044.08	80.3%
Golf Pro Shop Sales	146,492.64	109,500.00	36,992.64	133.8%
Program Income	57,943.23	49,517.00	8,426.23	117.0%
Rec Sales	312,382.83	341,762.00	-29,379.17	91.4%
Total Operating Income	1,541,362.11	1,476,279.00	65,083.11	104.4%
Total Income	6,045,297.16	5,832,960.00	212,337.16	103.6%
Cost of Goods Sold				
Cost of Goods Sold	317,107.90	231,351.00	85,756.90	137.1%
Total COGS	317,107.90	231,351.00	85,756.90	137.1%
Gross Profit	5,728,189.26	5,601,609.00	126,580.26	102.3%
Expense				
General and Administrative				
Accounting	73,333.55	80,000.00	-6,666.45	91.7%
Advertising and Promotion	29,557.00	84,500.00	-54,943.00	35.0%
Bankcard Fees	25,356.76	21,174.00	4,182.76	119.8%
Computer and Internet Expenses	57,139.11	55,500.00	1,639.11	103.0%
Contingency	0.00	70,000.00	-70,000.00	0.0%
Director Compensation	1,200.00	3,600.00	-2,400.00	33.3%
District Oversight Management	73,846.08	85,000.00	-11,153.92	86.9%
Employee Background Verif	1,534.56	500.00	1,034.56	306.9%
Grant Preparation	425.00	5,000.00	-4,575.00	8.5%
Insurance Expense	77,351.00	66,000.00	11,351.00	117.2%
Licenses	6,033.31	710.00	5,323.31	849.8%
Misc. Expense	0.00	500.00	-500.00	0.0%
Office Equipment	9,916.89	13,887.00	-3,970.11	71.4%
Office Supplies	12,167.06	10,296.00	1,871.06	118.2%
Postage & Freight	1,131.40	2,650.00	-1,518.60	42.7%
Printing	0.00	2,850.00	-2,850.00	0.0%
Professional Fees	41,649.19	30,000.00	11,649.19	138.8%

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Restaurant Expenses	56,625.44	29,020.00	27,605.44	195.1%
Security & Cameras	2,391.75	0.00	2,391.75	100.0%
Training/Dues/Subscriptions	16,657.46	7,075.00	9,582.46	235.4%
Total General and Administrative	486,315.56	568,262.00	-81,946.44	85.6%
Non-Operating Expense	76,170.72	85,000.00	-8,829.28	89.6%
Operating Expense				
Automobile Expense	1,739.37	2,300.00	-560.63	75.6%
Course Maintenance Expense	91,480.03	132,457.00	-40,976.97	69.1%
Parks Operating Expenses	0.00	47,000.00	-47,000.00	0.0%
Pro-Shop Expenses	28,744.49	12,750.00	15,994.49	225.4%
Program Expenditures	18,399.39	25,525.00	-7,125.61	72.1%
Rec Center Operating Expenses	6,320.95	18,000.00	-11,679.05	35.1%
Supplies	3,947.51	15,000.00	-11,052.49	26.3%
Utilities	153,916.72	197,118.00	-43,201.28	78.1%
Water Rights	0.00	0.00	0.00	0.0%
Total Operating Expense	304,548.46	450,150.00	-145,601.54	67.7%
Repairs and Maintenance				
Building Repair & Maintenance	262,113.19	1,005,000.00	-742,886.81	26.1%
Equipment Repairs & Maintenance	117,287.45	150,000.00	-32,712.55	78.2%
Irrigation Repairs	10,701.08	55,000.00	-44,298.92	19.5%
Janitorial Expense	53,677.08	20,000.00	33,677.08	268.4%
Landscape Maintenance	47,046.85	26,500.00	20,546.85	177.5%
Maintenance Supplies/Equipment	36,185.44	47,350.00	-11,164.56	76.4%
Repairs & Maintenance General	92,839.83	127,500.00	-34,660.17	72.8%
Repairs and Maintenance - Other	561.97	150,000.00	-149,438.03	0.4%
Total Repairs and Maintenance	620,412.89	1,581,350.00	-960,937.11	39.2%
Wages, Benefits & PR Tax Exp	1,682,055.35	1,740,565.77	-58,510.42	96.6%
Total Expense	3,169,502.98	4,425,327.77	-1,255,824.79	71.6%
Net Ordinary Income	2,558,686.28	1,176,281.23	1,382,405.05	217.5%
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	2,326,709.40	2,335,000.00	-8,290.60	99.6%
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	2,326,709.40	6,975,477.27	-4,648,767.87	33.4%

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Net Other Income	-2,326,709.40	-2,335,000.00	8,290.60	99.6%
Net Income	<u>231,976.88</u>	<u>-1,158,718.77</u>	<u>1,390,695.65</u>	<u>-20.0%</u>