

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

For the Two Months ended February 28, 2025

	<u>Jan - Feb 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Misc. Income	78.27	500.00	-421.73	15.65%
<b>Non-Operating Income</b>				
Conservation Trust Fund	0.00	60,000.00	-60,000.00	0.0%
Contributions	0.00	8,500.00	-8,500.00	0.0%
Gas Royalties	3,982.01	25,000.00	-21,017.99	15.93%
Grants	0.00	250,000.00	-250,000.00	0.0%
Interest Income	35,138.37	175,000.00	-139,861.63	20.08%
Property Tax Revenue	551,731.69	2,382,082.00	-1,830,350.31	23.16%
Rental Income	-303.44			
<b>Total Non-Operating Income</b>	<u>590,548.63</u>	<u>2,900,582.00</u>	<u>-2,310,033.37</u>	<u>20.36%</u>
<b>Operating Income</b>				
Course Income	78,225.50	780,500.00	-702,274.50	10.02%
Golf Course Restaurant Revenue	36,362.38	500,000.00	-463,637.62	7.27%
Golf Pro Shop Sales	4,064.88	137,000.00	-132,935.12	2.97%
Program Income	6,778.54	56,150.00	-49,371.46	12.07%
Rec Sales	68,943.04	398,295.00	-329,351.96	17.31%
<b>Total Operating Income</b>	<u>194,374.34</u>	<u>1,871,945.00</u>	<u>-1,677,570.66</u>	<u>10.38%</u>
<b>Total Income</b>	<u>785,001.24</u>	<u>4,773,027.00</u>	<u>-3,988,025.76</u>	<u>16.45%</u>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
Pro Shop Cost of Goods Sold	55,182.12	118,000.00	-62,817.88	46.77%
Rec Center Cost of goods sold	4,881.26	16,000.00	-11,118.74	30.51%
Restaurant Cost of Goods	26,208.84	325,000.00	-298,791.16	8.06%
<b>Total Cost of Goods Sold</b>	<u>86,272.22</u>	<u>459,000.00</u>	<u>-372,727.78</u>	<u>18.8%</u>
<b>Total COGS</b>	<u>86,272.22</u>	<u>459,000.00</u>	<u>-372,727.78</u>	<u>18.8%</u>
<b>Gross Profit</b>	<u>698,729.02</u>	<u>4,314,027.00</u>	<u>-3,615,297.98</u>	<u>16.2%</u>
<b>Expense</b>				
Bad Debt	300.00			
<b>General and Administrative</b>				
Accounting	13,333.34	82,160.00	-68,826.66	16.23%
Advertising and Promotion	5,790.68	65,000.00	-59,209.32	8.91%
Bankcard Fees	2,873.72	26,000.00	-23,126.28	11.05%
Computer and Internet Expenses	17,163.04	64,000.00	-46,836.96	26.82%
Contingency	0.00	75,000.00	-75,000.00	0.0%
Director Compensation	300.00	3,600.00	-3,300.00	8.33%
District Oversight Management	9,524.44	178,600.00	-169,075.56	5.33%
Elections	0.00	13,000.00	-13,000.00	0.0%
Employee Background Verif	431.10	5,500.00	-5,068.90	7.84%
Grant Preparation	0.00	15,000.00	-15,000.00	0.0%
Insurance Expense	19,249.00	73,500.00	-54,251.00	26.19%
Licenses	328.18	3,500.00	-3,171.82	9.38%
Misc. Expense	0.00	500.00	-500.00	0.0%

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Office Equipment	977.29	13,500.00	-12,522.71	7.24%
Office Supplies	2,987.81	14,000.00	-11,012.19	21.34%
Postage & Freight	248.20	2,250.00	-2,001.80	11.03%
Printing	0.00	3,250.00	-3,250.00	0.0%
Professional Fees	2,553.00	37,000.00	-34,447.00	6.9%
Restaurant Expenses	3,544.34	32,500.00	-28,955.66	10.91%
Security & Cameras	961.35	2,500.00	-1,538.65	38.45%
Training/Dues/Subscriptions	3,591.95	7,075.00	-3,483.05	50.77%
<b>Total General and Administrative</b>	<b>83,857.44</b>	<b>717,435.00</b>	<b>-633,577.56</b>	<b>11.69%</b>
<b>Non-Operating Expense</b>	<b>10,487.88</b>	<b>65,000.00</b>	<b>-54,512.12</b>	<b>16.14%</b>
<b>Operating Expense</b>				
Automobile Expense	495.90	2,500.00	-2,004.10	19.84%
Course Maintenance Expense	3,645.20	140,457.00	-136,811.80	2.6%
Pro-Shop Expenses	0.00	28,000.00	-28,000.00	0.0%
Program Expenditures	6,708.05	25,525.00	-18,816.95	26.28%
Rec Center Operating Expenses	2,269.35	20,000.00	-17,730.65	11.35%
Supplies	639.64	15,000.00	-14,360.36	4.26%
Utilities	23,514.79	187,118.00	-163,603.21	12.57%
<b>Total Operating Expense</b>	<b>37,272.93</b>	<b>418,600.00</b>	<b>-381,327.07</b>	<b>8.9%</b>
<b>Repairs and Maintenance</b>				
Building Repair & Maintenance	22,987.55	400,000.00	-377,012.45	5.75%
Cleaning Supplies	101.01			
Equipment Repairs & Maintenance	16,774.78	150,000.00	-133,225.22	11.18%
Irrigation Repairs	0.00	20,000.00	-20,000.00	0.0%
Janitorial Expense	16,594.87	55,000.00	-38,405.13	30.17%
Landscape Maintenance	1,058.16	48,000.00	-46,941.84	2.21%
Maintenance Supplies/Equipment	6,820.17	48,000.00	-41,179.83	14.21%
Repairs & Maintenance General	2,885.06	130,000.00	-127,114.94	2.22%
Repairs and Maintenance - Other	0.00	150,000.00	-150,000.00	0.0%
<b>Total Repairs and Maintenance</b>	<b>67,221.60</b>	<b>1,001,000.00</b>	<b>-933,778.40</b>	<b>6.72%</b>
<b>Wages, Benefits &amp; PR Tax Exp</b>	<b>284,062.02</b>	<b>2,290,717.00</b>	<b>-2,006,654.98</b>	<b>12.4%</b>
<b>Total Expense</b>	<b>483,201.87</b>	<b>4,492,752.00</b>	<b>-4,009,550.13</b>	<b>10.76%</b>
<b>Net Ordinary Income</b>	<b>215,527.15</b>	<b>-178,725.00</b>	<b>394,252.15</b>	<b>-120.59%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfer In	0.00	3,236,000.00	-3,236,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>3,236,000.00</b>	<b>-3,236,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
<b>Capital Outlay</b>				
Capital Outlay Programs	0.00	1,800,000.00	-1,800,000.00	0.0%
Golf Course	70,423.34	762,000.00	-691,576.66	9.24%
Master Plan	32,582.00	50,000.00	-17,418.00	65.16%
Parks	104,604.70	415,000.00	-310,395.30	25.21%
Rec Center Capital Improvements	34,492.73	209,000.00	-174,507.27	16.5%

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	<b>Jan - Feb 25</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
Total Capital Outlay	242,102.77	3,236,000.00	-2,993,897.23	7.48%
Transfers Out	0.00	3,266,000.00	-3,266,000.00	0.0%
Total Other Expense	242,102.77	6,502,000.00	-6,259,897.23	3.72%
Net Other Income	-242,102.77	-3,266,000.00	3,023,897.23	7.41%
Net Income	<b>-26,575.62</b>	<b>-3,444,725.00</b>	<b>3,418,149.38</b>	<b>0.77%</b>