

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
For the Three Months ended March 31, 2025

	<u>Jan - Mar 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	78.27	500.00	-421.73	15.65%
Non-Operating Income				
Conservation Trust Fund	6,856.44	60,000.00	-53,143.56	11.43%
Contributions	0.00	8,500.00	-8,500.00	0.0%
Gas Royalties	7,065.28	25,000.00	-17,934.72	28.26%
Grants	25,000.00	250,000.00	-225,000.00	10.0%
Interest Income	51,479.43	175,000.00	-123,520.57	29.42%
Property Tax Revenue				
Abatement	0.00	-200.00	200.00	0.0%
Delinquent Taxes	4.00			
Interest on Abatements	0.00	15.00	-15.00	0.0%
Interest on Delinquent Taxes	0.75	100.00	-99.25	0.75%
Specific Ownership Tax	40,326.29	100,000.00	-59,673.71	40.33%
Property Tax Revenue - Other	538,883.46	2,282,167.00	-1,743,283.54	23.61%
Total Property Tax Revenue	579,214.50	2,382,082.00	-1,802,867.50	24.32%
Rental Income	-303.44			
Total Non-Operating Income	669,312.21	2,900,582.00	-2,231,269.79	23.08%
Operating Income				
Course Income				
Cart Fees	17,430.00	155,000.00	-137,570.00	11.25%
Driving Range	9,776.00	28,000.00	-18,224.00	34.91%
Equipment Rentals	150.00	2,500.00	-2,350.00	6.0%
Green Fees	36,651.00	400,000.00	-363,349.00	9.16%
Memberships	168,500.00	185,000.00	-16,500.00	91.08%
Total Course Income	232,507.00	770,500.00	-537,993.00	30.18%
Golf Course Restaurant Revenue	81,712.15	500,000.00	-418,287.85	16.34%
Golf Pro Shop Sales				
Balls-Gloves	2,709.79	30,000.00	-27,290.21	9.03%
Hard Goods	5,395.19	75,000.00	-69,604.81	7.19%
Headwear	785.99	7,000.00	-6,214.01	11.23%
Soft Goods	5,977.73	25,000.00	-19,022.27	23.91%
Total Golf Pro Shop Sales	14,868.70	137,000.00	-122,131.30	10.85%
Program Income	10,582.59	56,150.00	-45,567.41	18.85%
Rec Sales				
Charge for Services	1,668.40	6,000.00	-4,331.60	27.81%
Credit Card Fee Income	2,039.98	6,000.00	-3,960.02	34.0%
Day Passes	16,694.50	44,000.00	-27,305.50	37.94%
Gift Certificates	0.00	1,000.00	-1,000.00	0.0%
Memberships				
Membership In District	61,468.13	224,093.00	-162,624.87	27.43%
Memberships Out of District	7,945.00	22,959.00	-15,014.00	34.61%
Total Memberships	69,413.13	247,052.00	-177,638.87	28.1%
Punch Pass	2,575.00	3,000.00	-425.00	85.83%
Rentals-Room & Equip	4,622.66	30,000.00	-25,377.34	15.41%
Sale of Goods	7,168.98	18,710.00	-11,541.02	38.32%
Silver Sneakers & Active Fit	4,416.00	22,000.00	-17,584.00	20.07%
Swim Lessons	747.00	9,500.00	-8,753.00	7.86%
Universal Tickets	86.00	11,033.00	-10,947.00	0.78%
Total Rec Sales	109,431.65	398,295.00	-288,863.35	27.48%
Total Operating Income	449,102.09	1,861,945.00	-1,412,842.91	24.12%
Total Income	1,118,492.57	4,763,027.00	-3,644,534.43	23.48%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				

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Balls/Gloves	16,529.61	30,000.00	-13,470.39	55.1%
Hard Goods	35,747.27	54,000.00	-18,252.73	66.2%
Headwear	4,087.00	4,000.00	87.00	102.18%
Soft Goods	30,091.02	30,000.00	91.02	100.3%
Total Pro Shop Cost of Goods Sold	86,454.90	118,000.00	-31,545.10	73.27%
Rec Center Cost of goods sold	6,065.56	16,000.00	-9,934.44	37.91%
Restaurant Cost of Goods				
Food Costs	40,408.81	250,000.00	-209,591.19	16.16%
Liquor Costs	6,633.13	75,000.00	-68,366.87	8.84%
TOGO & Paper Products	643.78	0.00	643.78	100.0%
Total Restaurant Cost of Goods	47,685.72	325,000.00	-277,314.28	14.67%
Total Cost of Goods Sold	140,206.18	459,000.00	-318,793.82	30.55%
Total COGS	140,206.18	459,000.00	-318,793.82	30.55%
Gross Profit	978,286.39	4,304,027.00	-3,325,740.61	22.73%
Expense				
General and Administrative				
Accounting	26,666.68	82,160.00	-55,493.32	32.46%
Advertising and Promotion	9,194.35	65,000.00	-55,805.65	14.15%
Bankcard Fees	12,800.18	26,000.00	-13,199.82	49.23%
Computer and Internet Expenses	25,351.32	64,000.00	-38,648.68	39.61%
Director Compensation	400.00	3,600.00	-3,200.00	11.11%
District Oversight Management	9,524.44	178,600.00	-169,075.56	5.33%
Elections	152.07	13,000.00	-12,847.93	1.17%
Employee Background Verif	1,188.90	5,500.00	-4,311.10	21.62%
Grant Preparation	637.50	15,000.00	-14,362.50	4.25%
Insurance Expense				
Property & Liability	15,460.00	55,000.00	-39,540.00	28.11%
Workers Comp	8,990.00	17,000.00	-8,010.00	52.88%
Insurance Expense - Other	723.00	1,500.00	-777.00	48.2%
Total Insurance Expense	25,173.00	73,500.00	-48,327.00	34.25%
Licenses	432.78	3,500.00	-3,067.22	12.37%
Misc. Expense	0.00	500.00	-500.00	0.0%
Office Equipment	977.29	13,500.00	-12,522.71	7.24%
Office Supplies	4,306.79	14,000.00	-9,693.21	30.76%
Postage & Freight	336.40	2,250.00	-1,913.60	14.95%
Printing	0.00	3,250.00	-3,250.00	0.0%
Professional Fees				
Audit-Statutory	7,000.00	10,000.00	-3,000.00	70.0%
Legal	1,971.00	15,000.00	-13,029.00	13.14%
Professional Fees - Other	1,788.50	12,000.00	-10,211.50	14.9%
Total Professional Fees	10,759.50	37,000.00	-26,240.50	29.08%
Restaurant Expenses				
Decor	31.14	3,000.00	-2,968.86	1.04%
Employee Restaurant Training	0.00	2,000.00	-2,000.00	0.0%
Linen Service	2,982.15	7,700.00	-4,717.85	38.73%
Liquor License	0.00	1,800.00	-1,800.00	0.0%
Small Kitchen Tools & Equipment	191.81	10,000.00	-9,808.19	1.92%
Supplies	1,802.91	8,000.00	-6,197.09	22.54%
Total Restaurant Expenses	5,008.01	32,500.00	-27,491.99	15.41%
Security & Cameras	974.34	2,500.00	-1,525.66	38.97%
Training/Dues/Subscriptions	4,657.58	7,075.00	-2,417.42	65.83%
Total General and Administrative	138,541.13	642,435.00	-503,893.87	21.57%
Non-Operating Expense				
Treasurer's Fees	10,777.77	65,000.00	-54,222.23	16.58%
Total Non-Operating Expense	10,777.77	65,000.00	-54,222.23	16.58%

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Operating Expense				
Automobile Expense	603.67	2,500.00	-1,896.33	24.15%
Course Maintenance Expense				
Chemicals & Fertilizer	20,335.87	80,000.00	-59,664.13	25.42%
Flowers	0.00	3,000.00	-3,000.00	0.0%
Gas/Oil	1,878.28	40,457.00	-38,578.72	4.64%
Sand/Soil/Seed	1,042.51	17,000.00	-15,957.49	6.13%
Total Course Maintenance Expense	<u>23,256.66</u>	<u>140,457.00</u>	<u>-117,200.34</u>	<u>16.56%</u>
Pro-Shop Expenses				
Tournament Expense	0.00	28,000.00	-28,000.00	0.0%
Total Pro-Shop Expenses	<u>0.00</u>	<u>28,000.00</u>	<u>-28,000.00</u>	<u>0.0%</u>
Program Expenditures	11,641.60	25,025.00	-13,383.40	46.52%
Rec Center Operating Expenses				
Pool Expense	3,025.18	20,000.00	-16,974.82	15.13%
Total Rec Center Operating Expenses	<u>3,025.18</u>	<u>20,000.00</u>	<u>-16,974.82</u>	<u>15.13%</u>
Supplies	3,987.32	15,000.00	-11,012.68	26.58%
Utilities				
Electrical	18,519.13	75,624.00	-57,104.87	24.49%
Electrical 2	2,855.61	34,000.00	-31,144.39	8.4%
Natural Gas	10,875.74	36,817.00	-25,941.26	29.54%
Sewer	1,929.84	10,328.00	-8,398.16	18.69%
Television-Music	337.02	3,000.00	-2,662.98	11.23%
Trash	3,005.00	6,947.00	-3,942.00	43.26%
Water	1,221.77	20,402.00	-19,180.23	5.99%
Total Utilities	<u>38,744.11</u>	<u>187,118.00</u>	<u>-148,373.89</u>	<u>20.71%</u>
Total Operating Expense	<u>81,258.54</u>	<u>418,100.00</u>	<u>-336,841.46</u>	<u>19.44%</u>
Repairs and Maintenance				
Building Repair & Maintenance	26,824.85	400,000.00	-373,175.15	6.71%
Equipment Repairs & Maintenance	19,459.32	150,000.00	-130,540.68	12.97%
Irrigation Repairs	982.33	20,000.00	-19,017.67	4.91%
Janitorial Expense	24,921.87	55,000.00	-30,078.13	45.31%
Landscape Maintenance	17,145.49	48,000.00	-30,854.51	35.72%
Maintenance Supplies/Equipment	10,926.36	48,000.00	-37,073.64	22.76%
Repairs & Maintenance General	4,552.39	130,000.00	-125,447.61	3.5%
Repairs and Maintenance - Other	14.39	150,000.00	-149,985.61	0.01%
Total Repairs and Maintenance	<u>104,827.00</u>	<u>1,001,000.00</u>	<u>-896,173.00</u>	<u>10.47%</u>
Wages, Benefits & PR Tax Exp	443,710.81	2,290,717.00	-1,847,006.19	19.37%
Total Expense	<u>779,115.25</u>	<u>4,417,252.00</u>	<u>-3,638,136.75</u>	<u>17.64%</u>
Net Ordinary Income	199,171.14	-113,225.00	312,396.14	-175.91%
Other Income/Expense				
Other Income				
Transfer In	0.00	3,236,000.00	-3,236,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>3,236,000.00</u>	<u>-3,236,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Outlay				
Capital Outlay Programs				
Butler Building	0.00	1,800,000.00	-1,800,000.00	0.0%
Total Capital Outlay Programs	<u>0.00</u>	<u>1,800,000.00</u>	<u>-1,800,000.00</u>	<u>0.0%</u>
Golf Course				
Building				
Restaurant Remodel FFE	3,265.33			
Building - Other	80,470.45	100,000.00	-19,529.55	80.47%
Total Building	<u>83,735.78</u>	<u>100,000.00</u>	<u>-16,264.22</u>	<u>83.74%</u>
Cart Paths	0.00	100,000.00	-100,000.00	0.0%
Golf Equipment				

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Carts	41,167.20			
Golf Maint Equip	11,482.50	80,000.00	-68,517.50	14.35%
Total Golf Equipment	52,649.70	80,000.00	-27,350.30	65.81%
Parking Lot	0.00	5,000.00	-5,000.00	0.0%
Ponds	0.00	35,000.00	-35,000.00	0.0%
Tent-Event Center	2,000.00	400,000.00	-398,000.00	0.5%
Total Golf Course	138,385.48	720,000.00	-581,614.52	19.22%
Master Plan	52,986.92	50,000.00	2,986.92	105.97%
Parks				
Land Improvements	48,037.00	0.00	48,037.00	100.0%
Parks Equipment & Vehicles	64,554.70	75,000.00	-10,445.30	86.07%
PBM Trail	0.00	240,000.00	-240,000.00	0.0%
Total Parks	112,591.70	315,000.00	-202,408.30	35.74%
Rec Center Capital Improvements				
Pool Projects	0.00	80,000.00	-80,000.00	0.0%
Rec Building Improvements	13,062.81	30,000.00	-16,937.19	43.54%
Rec Equipment	21,429.92	24,000.00	-2,570.08	89.29%
Roof/Solar	0.00	25,000.00	-25,000.00	0.0%
Tennis Court Remodel	0.00	50,000.00	-50,000.00	0.0%
Total Rec Center Capital Improvements	34,492.73	209,000.00	-174,507.27	16.5%
Signs	491.00			
Total Capital Outlay	338,947.83	3,094,000.00	-2,755,052.17	10.96%
Transfers Out	0.00	3,266,000.00	-3,266,000.00	0.0%
Total Other Expense	338,947.83	6,360,000.00	-6,021,052.17	5.33%
Net Other Income	-338,947.83	-3,124,000.00	2,785,052.17	10.85%
Net Income	-139,776.69	-3,237,225.00	3,097,448.31	4.32%