

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

For the Four Months ended April 30, 2025

	<u>Jan - Apr 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Misc. Income	646.17	500.00	146.17	129.23%
Non-Operating Income				
Conservation Trust Fund	6,856.44	60,000.00	-53,143.56	11.43%
Contributions	500.00	8,500.00	-8,000.00	5.88%
Gas Royalties	9,465.39	25,000.00	-15,534.61	37.86%
Grants	25,000.00	250,000.00	-225,000.00	10.0%
Interest Income	67,458.51	175,000.00	-107,541.49	38.55%
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	2.46	100.00	-97.54	2.46%
Specific Ownership Tax	51,715.73	100,000.00	-48,284.27	51.72%
Property Tax Revenue - Other	1,893,920.13	2,282,167.00	-388,246.87	82.99%
Total Property Tax Revenue	<u>1,945,642.32</u>	<u>2,382,082.00</u>	<u>-436,439.68</u>	<u>81.68%</u>
Total Non-Operating Income	2,054,922.66	2,900,582.00	-845,659.34	70.85%
Operating Income				
Course Income				
Cart Fees	30,406.00	155,000.00	-124,594.00	19.62%
Driving Range	13,220.10	28,000.00	-14,779.90	47.22%
Equipment Rentals	355.00	2,500.00	-2,145.00	14.2%
Gift card	120.00	0.00	120.00	100.0%
Green Fees	70,411.50	400,000.00	-329,588.50	17.6%
Memberships	216,400.00	185,000.00	31,400.00	116.97%
Tournament Income	10,000.00	0.00	10,000.00	100.0%
Total Course Income	<u>340,912.60</u>	<u>770,500.00</u>	<u>-429,587.40</u>	<u>44.25%</u>
Golf Course Restaurant Revenue				
Food Sales - Callahan's	96,760.73			
Liquor Sales - Callahan's	38,220.37			
Golf Course Restaurant Revenue - Other	0.00	500,000.00	-500,000.00	0.0%
Total Golf Course Restaurant Revenue	<u>134,981.10</u>	<u>500,000.00</u>	<u>-365,018.90</u>	<u>27.0%</u>
Golf Pro Shop Sales				
Balls-Gloves	5,393.99	30,000.00	-24,606.01	17.98%
Hard Goods	7,790.84	75,000.00	-67,209.16	10.39%
Headwear	1,762.39	7,000.00	-5,237.61	25.18%
Soft Goods	10,886.98	25,000.00	-14,113.02	43.55%
Total Golf Pro Shop Sales	<u>25,834.20</u>	<u>137,000.00</u>	<u>-111,165.80</u>	<u>18.86%</u>
Program Income				
Boxing	2,670.00			
Craft Fair	0.00	13,100.00	-13,100.00	0.0%
Misc. Program Income	16,190.93	40,000.00	-23,809.07	40.48%
Movies under the Stars	0.00	2,800.00	-2,800.00	0.0%
Scholarship Discount	0.00	250.00	-250.00	0.0%
Total Program Income	<u>18,860.93</u>	<u>56,150.00</u>	<u>-37,289.07</u>	<u>33.59%</u>
Rec Sales				

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Charge for Services	1,668.40	6,000.00	-4,331.60	27.81%
Credit Card Fee Income	2,562.01	6,000.00	-3,437.99	42.7%
Day Passes	19,484.50	44,000.00	-24,515.50	44.28%
Fitness Classes	25.00			
Gift Certificates	0.00	1,000.00	-1,000.00	0.0%
Memberships				
Membership In District	78,346.13	224,093.00	-145,746.87	34.96%
Memberships Out of District	8,765.00	22,959.00	-14,194.00	38.18%
Total Memberships	<u>87,111.13</u>	<u>247,052.00</u>	<u>-159,940.87</u>	<u>35.26%</u>
Punch Pass	2,700.00	3,000.00	-300.00	90.0%
Rentals-Room & Equip	7,044.00	30,000.00	-22,956.00	23.48%
Sale of Goods	8,545.33	18,710.00	-10,164.67	45.67%
Silver Sneakers & Active Fit	4,633.50	22,000.00	-17,366.50	21.06%
Swim Lessons	867.00	9,500.00	-8,633.00	9.13%
Universal Tickets	118.00	11,033.00	-10,915.00	1.07%
Total Rec Sales	<u>134,758.87</u>	<u>398,295.00</u>	<u>-263,536.13</u>	<u>33.83%</u>
Total Operating Income	<u>655,347.70</u>	<u>1,861,945.00</u>	<u>-1,206,597.30</u>	<u>35.2%</u>
Total Income	<u>2,710,916.53</u>	<u>4,763,027.00</u>	<u>-2,052,110.47</u>	<u>56.92%</u>
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	18,676.61	30,000.00	-11,323.39	62.26%
Hard Goods	36,913.08	54,000.00	-17,086.92	68.36%
Headwear	4,087.00	4,000.00	87.00	102.18%
Soft Goods	34,370.46	30,000.00	4,370.46	114.57%
Total Pro Shop Cost of Goods Sold	<u>94,047.15</u>	<u>118,000.00</u>	<u>-23,952.85</u>	<u>79.7%</u>
Rec Center Cost of goods sold	7,762.64	16,000.00	-8,237.36	48.52%
Restaurant Cost of Goods				
Food Costs	58,545.15	250,000.00	-191,454.85	23.42%
Liquor Costs	14,061.45	75,000.00	-60,938.55	18.75%
TOGO & Paper Products	737.73	0.00	737.73	100.0%
Total Restaurant Cost of Goods	<u>73,344.33</u>	<u>325,000.00</u>	<u>-251,655.67</u>	<u>22.57%</u>
Total Cost of Goods Sold	<u>175,154.12</u>	<u>459,000.00</u>	<u>-283,845.88</u>	<u>38.16%</u>
Total COGS	<u>175,154.12</u>	<u>459,000.00</u>	<u>-283,845.88</u>	<u>38.16%</u>
Gross Profit	<u>2,535,762.41</u>	<u>4,304,027.00</u>	<u>-1,768,264.59</u>	<u>58.92%</u>
Expense				
General and Administrative				
Accounting	26,666.68	82,160.00	-55,493.32	32.46%
Advertising and Promotion	21,332.53	65,000.00	-43,667.47	32.82%
Bankcard Fees	18,386.11	26,000.00	-7,613.89	70.72%
Computer and Internet Expenses				
Website	8,183.18	29,000.00	-20,816.82	28.22%
Computer and Internet Expenses - Other	23,025.92	35,000.00	-11,974.08	65.79%
Total Computer and Internet Expenses	<u>31,209.10</u>	<u>64,000.00</u>	<u>-32,790.90</u>	<u>48.76%</u>
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	11,231.50	13,000.00	-1,768.50	86.4%

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Employee Background Verif	1,740.79	5,500.00	-3,759.21	31.65%
Grant Preparation	637.50	15,000.00	-14,362.50	4.25%
Insurance Expense				
Property & Liability	16,120.00	55,000.00	-38,880.00	29.31%
Workers Comp	11,953.00	17,000.00	-5,047.00	70.31%
Insurance Expense - Other	723.00	1,500.00	-777.00	48.2%
Total Insurance Expense	<u>28,796.00</u>	<u>73,500.00</u>	<u>-44,704.00</u>	<u>39.18%</u>
Licenses	979.78	3,500.00	-2,520.22	27.99%
Misc. Expense	0.00	500.00	-500.00	0.0%
Office Equipment	977.29	13,500.00	-12,522.71	7.24%
Office Supplies	5,057.88	14,000.00	-8,942.12	36.13%
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	4,776.50	12,000.00	-7,223.50	39.8%
Total Professional Fees	<u>13,747.50</u>	<u>37,000.00</u>	<u>-23,252.50</u>	<u>37.16%</u>
Restaurant Expenses				
Decor	40.34	3,000.00	-2,959.66	1.35%
Employee Restaurant Training	0.00	2,000.00	-2,000.00	0.0%
Linen Service	3,312.70	7,700.00	-4,387.30	43.02%
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	2,511.33	8,000.00	-5,488.67	31.39%
Total Restaurant Expenses	<u>6,056.18</u>	<u>32,500.00</u>	<u>-26,443.82</u>	<u>18.63%</u>
Security & Cameras	1,654.12	2,500.00	-845.88	66.17%
Training/Dues/Subscriptions	5,472.54	7,075.00	-1,602.46	77.35%
Total General and Administrative	<u>184,206.34</u>	<u>642,435.00</u>	<u>-458,228.66</u>	<u>28.67%</u>
Non-Operating Expense				
Treasurer's Fees	35,610.17	65,000.00	-29,389.83	54.79%
Total Non-Operating Expense	<u>35,610.17</u>	<u>65,000.00</u>	<u>-29,389.83</u>	<u>54.79%</u>
Operating Expense				
Automobile Expense	618.67	2,500.00	-1,881.33	24.75%
Course Maintenance Expense				
Chemicals & Fertilizer	23,470.72	80,000.00	-56,529.28	29.34%
Flowers	0.00	3,000.00	-3,000.00	0.0%
Gas/Oil	4,163.74	40,457.00	-36,293.26	10.29%
Sand/Soil/Seed	8,717.19	17,000.00	-8,282.81	51.28%
Total Course Maintenance Expense	<u>36,351.65</u>	<u>140,457.00</u>	<u>-104,105.35</u>	<u>25.88%</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	12,318.52	25,025.00	-12,706.48	49.23%
Rec Center Operating Expenses				
Pool Expense	3,669.02	20,000.00	-16,330.98	18.35%
Total Rec Center Operating Expenses	<u>3,669.02</u>	<u>20,000.00</u>	<u>-16,330.98</u>	<u>18.35%</u>

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Supplies	4,884.09	15,000.00	-10,115.91	32.56%
Utilities				
Electrical	18,519.13	75,624.00	-57,104.87	24.49%
Electrical 2	5,426.76	34,000.00	-28,573.24	15.96%
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	349.02	3,000.00	-2,650.98	11.63%
Trash	3,192.00	6,947.00	-3,755.00	45.95%
Water	2,361.71	20,402.00	-18,040.29	11.58%
Utilities - Other	3,280.73			
Total Utilities	<u>45,934.93</u>	<u>187,118.00</u>	<u>-141,183.07</u>	<u>24.55%</u>
Total Operating Expense	<u>103,776.88</u>	<u>418,100.00</u>	<u>-314,323.12</u>	<u>24.82%</u>
Repairs and Maintenance				
Building Repair & Maintenance	36,705.83	400,000.00	-363,294.17	9.18%
Equipment Repairs & Maintenance	32,781.51	150,000.00	-117,218.49	21.85%
Irrigation Repairs	1,097.85	20,000.00	-18,902.15	5.49%
Janitorial Expense	31,748.85	55,000.00	-23,251.15	57.73%
Landscape Maintenance	19,006.37	48,000.00	-28,993.63	39.6%
Maintenance Supplies/Equipment	11,428.36	48,000.00	-36,571.64	23.81%
Repairs & Maintenance General	11,256.22	130,000.00	-118,743.78	8.66%
Repairs and Maintenance - Other	125.75	150,000.00	-149,874.25	0.08%
Total Repairs and Maintenance	<u>144,150.74</u>	<u>1,001,000.00</u>	<u>-856,849.26</u>	<u>14.4%</u>
Wages, Benefits & PR Tax Exp	612,072.20	2,290,717.00	-1,678,644.80	26.72%
Total Expense	<u>1,079,816.33</u>	<u>4,417,252.00</u>	<u>-3,337,435.67</u>	<u>24.45%</u>
Net Ordinary Income	1,455,946.08	-113,225.00	1,569,171.08	-1,285.89%
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	80,731.45	100,000.00	-19,268.55	80.73%
Total Building	<u>83,996.78</u>	<u>100,000.00</u>	<u>-16,003.22</u>	<u>84.0%</u>
Cart Paths	0.00	100,000.00	-100,000.00	0.0%
Golf Equipment				
Carts	41,167.20			
Golf Maint Equip	11,482.50	80,000.00	-68,517.50	14.35%
Total Golf Equipment	<u>52,649.70</u>	<u>80,000.00</u>	<u>-27,350.30</u>	<u>65.81%</u>
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%

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Total Golf Course	138,646.48	720,000.00	-581,353.52	19.26%
Master Plan	55,850.02	50,000.00	5,850.02	111.7%
Parks				
Land Improvements	57,834.50	0.00	57,834.50	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	<u>122,389.20</u>	<u>315,000.00</u>	<u>-192,610.80</u>	<u>38.85%</u>
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	25,476.51	24,000.00	1,476.51	106.15%
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	<u>38,539.32</u>	<u>209,000.00</u>	<u>-170,460.68</u>	<u>18.44%</u>
Signs	491.00			
Total Capital Outlay	<u>355,916.02</u>	<u>3,094,000.00</u>	<u>-2,738,083.98</u>	<u>11.5%</u>
Transfers Out	<u>0.00</u>	<u>3,266,000.00</u>	<u>-3,266,000.00</u>	<u>0.0%</u>
Total Other Expense	<u>355,916.02</u>	<u>6,360,000.00</u>	<u>-6,004,083.98</u>	<u>5.6%</u>
Net Other Income	<u>-355,916.02</u>	<u>-3,124,000.00</u>	<u>2,768,083.98</u>	<u>11.39%</u>
Net Income	<u><u>1,100,030.06</u></u>	<u><u>-3,237,225.00</u></u>	<u><u>4,337,255.06</u></u>	<u><u>-33.98%</u></u>