

Parachute Battlement Mesa Park Recreation District
Statement of Activities - Budget vs Actual
For the five months ended May 31, 2025

	<u>Jan - May 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	2,423.35	8,500.00	-6,076.65	28.51%
Gas Royalties	11,780.74	25,000.00	-13,219.26	47.12%
Grants	25,000.00	250,000.00	-225,000.00	10.0%
Interest Income	90,301.25	175,000.00	-84,698.75	51.6%
Property Tax Revenue				
Abatement	-732.10	-200.00	-532.10	366.05%
Delinquent Taxes	20.70			
Dow Energy Impact Grant Proceed	15.56			
Interest on Abatements	-7.32	15.00	-22.32	-48.8%
Interest on Delinquent Taxes	29.13	100.00	-70.87	29.13%
Specific Ownership Tax	63,617.49	100,000.00	-36,382.51	63.62%
Property Tax Revenue - Other	1,905,778.98	2,282,167.00	-376,388.02	83.51%
Total Property Tax Revenue	<u>1,968,722.44</u>	<u>2,382,082.00</u>	<u>-413,359.56</u>	<u>82.65%</u>
Total Non-Operating Income	2,105,084.22	2,900,582.00	-795,497.78	72.58%
Operating Income				
Course Income				
Cart Fees	58,691.34	155,000.00	-96,308.66	37.87%
Driving Range	17,523.10	28,000.00	-10,476.90	62.58%
Equipment Rentals	655.00	2,500.00	-1,845.00	26.2%
Gift card	360.00	0.00	360.00	100.0%
Golf Customer PrePaid	0.00	0.00	0.00	0.0%
Green Fees	139,938.39	400,000.00	-260,061.61	34.99%
Memberships	236,300.00	185,000.00	51,300.00	127.73%
Sponsorships	10,000.00	10,000.00	0.00	100.0%
Tournament Expenses	0.00	28,000.00	-28,000.00	0.0%
Total Course Income	<u>463,467.83</u>	<u>808,500.00</u>	<u>-345,032.17</u>	<u>57.32%</u>
Golf Course Restaurant Revenue				
Food Sales - Callahan's	153,788.73			
Liquor Sales - Callahan's	70,987.56			
Golf Course Restaurant Revenue - Other	0.00	500,000.00	-500,000.00	0.0%
Total Golf Course Restaurant Revenue	<u>224,776.29</u>	<u>500,000.00</u>	<u>-275,223.71</u>	<u>44.96%</u>
Golf Pro Shop Sales				
Balls-Gloves	7,183.61	30,000.00	-22,816.39	23.95%
Hard Goods	20,252.25	75,000.00	-54,747.75	27.0%
Headwear	1,762.39	7,000.00	-5,237.61	25.18%
Soft Goods	23,168.66	25,000.00	-1,831.34	92.68%
Total Golf Pro Shop Sales	<u>52,366.91</u>	<u>137,000.00</u>	<u>-84,633.09</u>	<u>38.22%</u>
Total Program Income	21,240.93	56,150.00	-34,909.07	37.83%
Rec Sales				
Charge for Services	2,413.40	6,000.00	-3,586.60	40.22%
Credit Card Fee Income	3,187.84	6,000.00	-2,812.16	53.13%
Day Passes	23,714.50	44,000.00	-20,285.50	53.9%
Fitness Classes	25.00	0.00	25.00	100.0%
Gift Certificates	0.00	1,000.00	-1,000.00	0.0%

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Memberships				
Total Membership In District	94,635.63	224,093.00	-129,457.37	42.23%
Total Memberships Out of District	11,433.00	22,959.00	-11,526.00	49.8%
Total Memberships	<u>106,068.63</u>	<u>247,052.00</u>	<u>-140,983.37</u>	42.93%
Punch Pass	2,800.00	3,000.00	-200.00	93.33%
Rentals-Room & Equip	8,978.85	30,000.00	-21,021.15	29.93%
Sale of Goods	10,833.13	18,710.00	-7,876.87	57.9%
Silver Sneakers & Active Fit	5,052.04	22,000.00	-16,947.96	22.96%
Swim Lessons	2,439.00	9,500.00	-7,061.00	25.67%
Universal Tickets	126.00	11,033.00	-10,907.00	1.14%
Rec Sales - Other	29,297.99	0.00	29,297.99	100.0%
Total Rec Sales	<u>194,936.38</u>	<u>398,295.00</u>	<u>-203,358.62</u>	48.94%
Total Operating Income	<u>956,788.34</u>	<u>1,899,945.00</u>	<u>-943,156.66</u>	50.36%
Total Income	3,062,518.73	4,801,027.00	-1,738,508.27	63.79%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	1,086.52	30,000.00	-28,913.48	3.62%
Hard Goods	-275.57	54,000.00	-54,275.57	-0.51%
Headwear	2,744.64	4,000.00	-1,255.36	68.62%
Soft Goods	25,329.91	30,000.00	-4,670.09	84.43%
Total Pro Shop Cost of Goods Sold	<u>28,885.50</u>	<u>118,000.00</u>	<u>-89,114.50</u>	24.48%
Rec Center Cost of goods sold	8,648.81	16,000.00	-7,351.19	54.06%
Restaurant & Catering Costs				
Food Costs	83,995.52	250,000.00	-166,004.48	33.6%
Liquor Costs	22,738.02	75,000.00	-52,261.98	30.32%
TOGO & Paper Products	1,389.43	0.00	1,389.43	100.0%
Total Restaurant & Catering Costs	<u>108,122.97</u>	<u>325,000.00</u>	<u>-216,877.03</u>	33.27%
Total Cost of Goods Sold	<u>145,657.28</u>	<u>459,000.00</u>	<u>-313,342.72</u>	31.73%
Total COGS	<u>145,657.28</u>	<u>459,000.00</u>	<u>-313,342.72</u>	31.73%
Gross Profit	2,916,861.45	4,342,027.00	-1,425,165.55	67.18%
Expense				
Direct Non-Operating Expense				
Treasurer's Fees	35,833.57	65,000.00	-29,166.43	55.13%
Total Direct Non-Operating Expense	<u>35,833.57</u>	<u>65,000.00</u>	<u>-29,166.43</u>	55.13%
Direct Operating Expenses				
Bad Debt	0.00			
Bankcard Fees	24,862.29	26,000.00	-1,137.71	95.62%
Gas/Oil	7,470.87	40,457.00	-32,986.13	18.47%
Parks Operating Expenses	491.00			
Program Expenditures	14,467.42	25,525.00	-11,057.58	56.68%
Repairs and Maintenance				
Building Repair & Maintenance	37,187.31	400,000.00	-362,812.69	9.3%
Chemicals & Fertilizer	32,543.72	80,000.00	-47,456.28	40.68%
Equipment Repairs & Maintenance	39,356.80	150,000.00	-110,643.20	26.24%
Flowers	795.27	3,000.00	-2,204.73	26.51%
General Repairs & Maintenance	12,280.03	280,000.00	-267,719.97	4.39%
Irrigation Repairs	9,175.88	20,000.00	-10,824.12	45.88%
Janitorial & Cleaning Expense	39,503.87	55,000.00	-15,496.13	71.83%
Landscape Maintenance	19,006.37	48,000.00	-28,993.63	39.6%
Pool Expense & Maintenance	4,072.25	20,000.00	-15,927.75	20.36%

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Sand/Soil/Seed	8,717.19	17,000.00	-8,282.81	51.28%
Supplies/Equipment/Small Tools	13,842.01	48,000.00	-34,157.99	28.84%
Total Repairs and Maintenance	216,480.70	1,121,000.00	-904,519.30	19.31%
Restaurant & Catering 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%
Food Service Supplies	2,913.77	8,000.00	-5,086.23	36.42%
Linen Service	3,816.86	7,700.00	-3,883.14	49.57%
Liquor License	-545.00	1,800.00	-2,345.00	-30.28%
Small Kitchen Tools & Equipment	211.56	10,000.00	-9,788.44	2.12%
Total Restaurant & Catering Expenses	6,437.53	32,500.00	-26,062.47	19.81%
Utilities				
Electric	37,678.82	109,624.00	-71,945.18	34.37%
Natural Gas	14,156.47	36,817.00	-22,660.53	38.45%
Sewer	3,826.68	10,328.00	-6,501.32	37.05%
Television-Music	361.02	3,000.00	-2,638.98	12.03%
Trash	4,028.00	6,947.00	-2,919.00	57.98%
Water	5,238.67	20,402.00	-15,163.33	25.68%
Total Utilities	65,289.66	187,118.00	-121,828.34	34.89%
Total Direct Operating Expenses	335,499.47	1,432,600.00	-1,097,100.53	23.42%
General and Administrative				
Advertising and Promotion	23,585.39	65,000.00	-41,414.61	36.29%
Automobile Expense	1,131.07	2,500.00	-1,368.93	45.24%
Computer and Internet Expenses	56,192.18	64,000.00	-7,807.82	87.8%
Contingency	0.00	75,000.00	-75,000.00	0.0%
Director Compensation	400.00	3,600.00	-3,200.00	11.11%
District Oversight Management	0.00	0.00	0.00	0.0%
Elections	11,831.50	13,000.00	-1,168.50	91.01%
General Operating Supplies	6,525.88	15,000.00	-8,474.12	43.51%
Grant Preparation	637.50	15,000.00	-14,362.50	4.25%
Insurance Expense				
Property & Liability	54,103.00	55,000.00	-897.00	98.37%
Workers Comp	12,997.88	17,000.00	-4,002.12	76.46%
Insurance Expense - Other	723.00	1,500.00	-777.00	48.2%
Total Insurance Expense	67,823.88	73,500.00	-5,676.12	92.28%
Licenses	979.78	3,500.00	-2,520.22	27.99%
Miscellaneous	0.00	500.00	-500.00	0.0%
Office Equipment	2,278.41	13,500.00	-11,221.59	16.88%
Office Supplies	6,676.72	14,000.00	-7,323.28	47.69%
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				
Accounting	33,333.35	82,160.00	-48,826.65	40.57%
Audit-Statutory	7,000.00	10,000.00	-3,000.00	70.0%
Legal	3,504.50	15,000.00	-11,495.50	23.36%
Professional Fees - Other	12,850.50	12,000.00	850.50	107.09%
Total Professional Fees	56,688.35	119,160.00	-62,471.65	47.57%
Security & Cameras	2,873.66	2,500.00	373.66	114.95%
Training/Continuing Education	5,560.04	7,075.00	-1,514.96	78.59%
Total General and Administrative	243,520.76	492,335.00	-248,814.24	49.46%
Total Wages, Benefits & PR Tax Exp	885,995.24	2,474,817.00	-1,588,821.76	35.8%

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Total Expense	1,500,849.04	4,464,752.00	-2,963,902.96	33.62%
Net Ordinary Income	1,416,012.41	-122,725.00	1,538,737.41	-1,153.81%
Other Income/Expense				
Other Income				
Transfer In	0.00	3,236,000.00	-3,236,000.00	0.0%
Total Other Income	0.00	3,236,000.00	-3,236,000.00	0.0%
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	0.00	1,800,000.00	-1,800,000.00	0.0%
Golf Course				
Building				
Restaurant Remodel FFE	3,265.33			
Building - Other	80,731.45	100,000.00	-19,268.55	80.73%
Total Building	83,996.78	100,000.00	-16,003.22	84.0%
Cart Paths	0.00	100,000.00	-100,000.00	0.0%
Fencing Projects	0.00	42,000.00	-42,000.00	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	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	138,646.48	762,000.00	-623,353.52	18.2%
Master Plan	63,842.02	50,000.00	13,842.02	127.68%
Parks				
Ballfield Renovation	0.00	0.00	0.00	0.0%
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%
Skate & Dog Park Projects	0.00	100,000.00	-100,000.00	0.0%
Trails	150.00	240,000.00	-239,850.00	0.06%
Total Parks	122,539.20	415,000.00	-292,460.80	29.53%
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	38,539.32	209,000.00	-170,460.68	18.44%
Total Capital Outlay	363,567.02	3,236,000.00	-2,872,432.98	11.24%
Transfers Out	0.00	3,266,000.00	-3,266,000.00	0.0%
Total Other Expense	363,567.02	6,502,000.00	-6,138,432.98	5.59%
Net Other Income	-363,567.02	-3,266,000.00	2,902,432.98	11.13%
Net Income	<u>1,052,445.39</u>	<u>-3,388,725.00</u>	<u>4,441,170.39</u>	<u>-31.06%</u>