

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
For the six months ended June 30, 2025

| | <u>Jan - Jun 25</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|---------------------|---------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Misc. Income | 1,146.99 | 500.00 | 646.99 | 229.4% |
| Non-Operating Income | | | | |
| Conservation Trust Fund | 13,311.74 | 30,000.00 | -16,688.26 | 44.37% |
| Contributions | 2,427.35 | 8,500.00 | -6,072.65 | 28.56% |
| Gas Royalties | 13,444.42 | 25,000.00 | -11,555.58 | 53.78% |
| Grants | 25,000.00 | 250,000.00 | -225,000.00 | 10.0% |
| Interest Income | 106,183.49 | 175,000.00 | -68,816.51 | 60.68% |
| Property Tax Revenue | | | | |
| Abatement | -741.50 | -200.00 | -541.50 | 370.75% |
| Delinquent Taxes | 20.70 | | | |
| Dow Energy Impact Grant Proceed | 15.56 | | | |
| Interest on Abatements | -7.42 | 15.00 | -22.42 | -49.47% |
| Interest on Delinquent Taxes | 109.71 | 100.00 | 9.71 | 109.71% |
| Specific Ownership Tax | 77,849.26 | 100,000.00 | -22,150.74 | 77.85% |
| Property Tax Revenue - Other | 2,383,445.75 | 2,282,167.00 | 101,278.75 | 104.44% |
| Total Property Tax Revenue | <u>2,460,692.06</u> | <u>2,382,082.00</u> | <u>78,610.06</u> | <u>103.3%</u> |
| Total Non-Operating Income | 2,621,059.06 | 2,870,582.00 | -249,522.94 | 91.31% |
| Operating Income | | | | |
| Course Income | | | | |
| Cart Fees | 87,113.34 | 155,000.00 | -67,886.66 | 56.2% |
| Driving Range | 21,297.10 | 28,000.00 | -6,702.90 | 76.06% |
| Equipment Rentals | 990.00 | 2,500.00 | -1,510.00 | 39.6% |
| Gift card | 360.00 | 0.00 | 360.00 | 100.0% |
| Green Fees | 213,624.89 | 400,000.00 | -186,375.11 | 53.41% |
| Memberships | 244,300.00 | 185,000.00 | 59,300.00 | 132.05% |
| Sponsorships | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Tournament Income | 59,559.11 | 0.00 | 59,559.11 | 100.0% |
| Total Course Income | <u>627,244.44</u> | <u>780,500.00</u> | <u>-153,255.56</u> | <u>80.36%</u> |
| Golf Course Restaurant Revenue | | | | |
| Food Sales - Callahan's | 189,140.21 | | | |
| Liquor Sales - Callahan's | 102,532.36 | | | |
| Golf Course Restaurant Revenue - Other | 0.00 | 500,000.00 | -500,000.00 | 0.0% |
| Total Golf Course Restaurant Revenue | <u>291,672.57</u> | <u>500,000.00</u> | <u>-208,327.43</u> | <u>58.34%</u> |
| Golf Pro Shop Sales | | | | |
| Balls-Gloves | 8,796.78 | 30,000.00 | -21,203.22 | 29.32% |
| Hard Goods | 35,340.63 | 75,000.00 | -39,659.37 | 47.12% |
| Headwear | 1,084.21 | 7,000.00 | -5,915.79 | 15.49% |
| Soft Goods | 32,074.92 | 25,000.00 | 7,074.92 | 128.3% |
| Total Golf Pro Shop Sales | <u>77,296.54</u> | <u>137,000.00</u> | <u>-59,703.46</u> | <u>56.42%</u> |
| Program Income | | | | |
| Boxing | 1,050.00 | | | |
| Craft Fair | 0.00 | 13,100.00 | -13,100.00 | 0.0% |
| Misc. Program Income | 25,551.06 | 40,000.00 | -14,448.94 | 63.88% |
| 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>26,601.06</u> | <u>56,150.00</u> | <u>-29,548.94</u> | <u>47.38%</u> |
| Rec Sales | | | | |
| Charge for Services | 2,957.40 | 6,000.00 | -3,042.60 | 49.29% |
| Credit Card Fee Income | 3,776.66 | 6,000.00 | -2,223.34 | 62.94% |
| Day Passes | 28,034.50 | 44,000.00 | -15,965.50 | 63.72% |

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| | <u>Jan - Jun 25</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|---------------------|---------------|-----------------------|--------------------|
| Gift Certificates | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Memberships | | | | |
| Membership In District | 109,909.63 | 224,093.00 | -114,183.37 | 49.05% |
| Memberships Out of District | 13,605.53 | 22,959.00 | -9,353.47 | 59.26% |
| Total Memberships | 123,515.16 | 247,052.00 | -123,536.84 | 50.0% |
| Punch Pass | 3,306.25 | 3,000.00 | 306.25 | 110.21% |
| Rentals-Room & Equip | 10,287.35 | 30,000.00 | -19,712.65 | 34.29% |
| Sale of Goods | 12,955.77 | 18,710.00 | -5,754.23 | 69.25% |
| Silver Sneakers & Active Fit | 5,376.04 | 22,000.00 | -16,623.96 | 24.44% |
| Swim Lessons | 3,649.00 | 9,500.00 | -5,851.00 | 38.41% |
| Universal Tickets | 158.00 | 11,033.00 | -10,875.00 | 1.43% |
| Rec Sales - Other | 27,921.48 | | | |
| Total Rec Sales | 221,937.61 | 398,295.00 | -176,357.39 | 55.72% |
| Total Operating Income | 1,244,752.22 | 1,871,945.00 | -627,192.78 | 66.5% |
| Total Income | 3,866,958.27 | 4,743,027.00 | -876,068.73 | 81.53% |
| Cost of Goods Sold | | | | |
| Cost of Goods Sold | | | | |
| Pro Shop Cost of Goods Sold | | | | |
| Balls/Gloves | 3,469.46 | 30,000.00 | -26,530.54 | 11.57% |
| Hard Goods | 3,460.10 | 54,000.00 | -50,539.90 | 6.41% |
| Headwear | 4,988.13 | 4,000.00 | 988.13 | 124.7% |
| Soft Goods | 25,727.19 | 30,000.00 | -4,272.81 | 85.76% |
| Total Pro Shop Cost of Goods Sold | 37,644.88 | 118,000.00 | -80,355.12 | 31.9% |
| Rec Center Cost of goods sold | 10,697.89 | 16,000.00 | -5,302.11 | 66.86% |
| Restaurant & Catering Costs | | | | |
| Food Costs | 106,968.81 | 250,000.00 | -143,031.19 | 42.79% |
| Liquor Costs | 29,908.38 | 75,000.00 | -45,091.62 | 39.88% |
| TOGO & Paper Products | 1,747.88 | 0.00 | 1,747.88 | 100.0% |
| Total Restaurant & Catering Costs | 138,625.07 | 325,000.00 | -186,374.93 | 42.65% |
| Total Cost of Goods Sold | 186,967.84 | 459,000.00 | -272,032.16 | 40.73% |
| Total COGS | 186,967.84 | 459,000.00 | -272,032.16 | 40.73% |
| Gross Profit | 3,679,990.43 | 4,284,027.00 | -604,036.57 | 85.9% |
| Expense | | | | |
| Direct Non-Operating Expense | | | | |
| Grant Preparation | 637.50 | 15,000.00 | -14,362.50 | 4.25% |
| Treasurer's Fees | 45,388.31 | 65,000.00 | -19,611.69 | 69.83% |
| Total Direct Non-Operating Expense | 46,025.81 | 80,000.00 | -33,974.19 | 57.53% |
| Direct Operating Expenses | | | | |
| Bad Debt | 0.00 | | | |
| Bankcard Fees | 18,820.97 | 26,000.00 | -7,179.03 | 72.39% |
| Gas/Oil | 7,470.87 | 40,457.00 | -32,986.13 | 18.47% |
| Parks Operating Expenses | 491.00 | | | |
| Pro-Shop Expenses | 438.70 | 28,000.00 | -27,561.30 | 1.57% |
| Program Expenditures | 16,855.93 | 25,525.00 | -8,669.07 | 66.04% |
| Repairs and Maintenance | | | | |
| Building Repair & Maintenance | 37,202.32 | 400,000.00 | -362,797.68 | 9.3% |
| Chemicals & Fertilizer | 43,535.72 | 80,000.00 | -36,464.28 | 54.42% |
| Equipment Repairs & Maintenance | 47,395.04 | 150,000.00 | -102,604.96 | 31.6% |
| Flowers | 869.01 | 3,000.00 | -2,130.99 | 28.97% |
| General Repairs & Maintenance | 13,033.74 | 280,000.00 | -266,966.26 | 4.66% |
| Irrigation Repairs | 10,356.18 | 20,000.00 | -9,643.82 | 51.78% |
| Janitorial & Cleaning Expense | 48,126.13 | 55,000.00 | -6,873.87 | 87.5% |

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|---|---------------------|---------------------|-----------------------|--------------------|
| Landscape Maintenance | 13,773.87 | 48,000.00 | -34,226.13 | 28.7% |
| Pool Expense & Maintenance | 3,723.18 | 20,000.00 | -16,276.82 | 18.62% |
| Sand/Soil/Seed | 8,717.19 | 17,000.00 | -8,282.81 | 51.28% |
| Supplies/Equipment/Small Tools | 19,362.97 | 48,000.00 | -28,637.03 | 40.34% |
| Total Repairs and Maintenance | <u>246,095.35</u> | <u>1,121,000.00</u> | <u>-874,904.65</u> | <u>21.95%</u> |
| 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 | 3,233.04 | 8,000.00 | -4,766.96 | 40.41% |
| Linen Service | 5,219.29 | 7,700.00 | -2,480.71 | 67.78% |
| Liquor License | 205.00 | 1,800.00 | -1,595.00 | 11.39% |
| Small Kitchen Tools & Equipment | 205.26 | 10,000.00 | -9,794.74 | 2.05% |
| Total Restaurant & Catering Expenses | <u>8,902.93</u> | <u>32,500.00</u> | <u>-23,597.07</u> | <u>27.39%</u> |
| Utilities | | | | |
| Electric | 46,011.39 | 109,624.00 | -63,612.61 | 41.97% |
| Natural Gas | 18,831.91 | 36,817.00 | -17,985.09 | 51.15% |
| Sewer | 4,808.10 | 10,328.00 | -5,519.90 | 46.55% |
| Television-Music | 526.94 | 3,000.00 | -2,473.06 | 17.57% |
| Trash | 4,864.00 | 6,947.00 | -2,083.00 | 70.02% |
| Water | 7,289.29 | 20,402.00 | -13,112.71 | 35.73% |
| Total Utilities | <u>82,331.63</u> | <u>187,118.00</u> | <u>-104,786.37</u> | <u>44.0%</u> |
| Total Direct Operating Expenses | <u>381,407.38</u> | <u>1,460,600.00</u> | <u>-1,079,192.62</u> | <u>26.11%</u> |
| General and Administrative | | | | |
| Advertising and Promotion | 25,146.53 | 65,000.00 | -39,853.47 | 38.69% |
| Automobile Expense | 1,341.07 | 2,500.00 | -1,158.93 | 53.64% |
| Computer and Internet Expenses | 41,100.35 | 64,000.00 | -22,899.65 | 64.22% |
| 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 | 12,629.15 | 0.00 | 12,629.15 | 100.0% |
| Dues & Subscriptions | 1,152.50 | | | |
| Elections | 11,831.50 | 13,000.00 | -1,168.50 | 91.01% |
| General Operating Supplies | 6,728.58 | 15,000.00 | -8,271.42 | 44.86% |
| Insurance Expense | | | | |
| Property & Liability | 54,103.00 | 55,000.00 | -897.00 | 98.37% |
| Workers Comp | 20,555.03 | 17,000.00 | 3,555.03 | 120.91% |
| Insurance Expense - Other | 723.00 | 1,500.00 | -777.00 | 48.2% |
| Total Insurance Expense | <u>75,381.03</u> | <u>73,500.00</u> | <u>1,881.03</u> | <u>102.56%</u> |
| Licenses | 979.78 | 3,500.00 | -2,520.22 | 27.99% |
| Miscellaneous | 0.00 | 500.00 | -500.00 | 0.0% |
| Office Equipment | 20,278.69 | 13,500.00 | 6,778.69 | 150.21% |
| Office Supplies | 9,967.86 | 14,000.00 | -4,032.14 | 71.2% |
| Postage & Freight | 352.50 | 2,250.00 | -1,897.50 | 15.67% |
| Printing | 0.00 | 3,250.00 | -3,250.00 | 0.0% |
| Professional Fees | | | | |
| Accounting | 46,666.69 | 82,160.00 | -35,493.31 | 56.8% |
| Audit-Statutory | 7,000.00 | 10,000.00 | -3,000.00 | 70.0% |
| Legal | 5,385.40 | 15,000.00 | -9,614.60 | 35.9% |
| Professional Fees - Other | 17,288.00 | 12,000.00 | 5,288.00 | 144.07% |
| Total Professional Fees | <u>76,340.09</u> | <u>119,160.00</u> | <u>-42,819.91</u> | <u>64.07%</u> |
| Security & Cameras | 3,436.63 | 2,500.00 | 936.63 | 137.47% |
| Training/Continuing Education | 5,839.94 | 7,075.00 | -1,235.06 | 82.54% |
| Total General and Administrative | <u>292,906.20</u> | <u>477,335.00</u> | <u>-184,428.80</u> | <u>61.36%</u> |

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| | <u>Jan - Jun 25</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|----------------------------|-----------------------------|----------------------------|-----------------------|
| Wages, Benefits & PR Tax Exp | 1,068,400.46 | 2,474,817.00 | -1,406,416.54 | 43.17% |
| Total Expense | <u>1,788,739.85</u> | <u>4,492,752.00</u> | <u>-2,704,012.15</u> | <u>39.81%</u> |
| Net Ordinary Income | <u>1,891,250.58</u> | <u>-208,725.00</u> | <u>2,099,975.58</u> | <u>-906.1%</u> |
| 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 | | | | |
| Butler Building | 0.00 | 1,800,000.00 | -1,800,000.00 | 0.0% |
| Capital Outlay Programs | 19,257.45 | 0.00 | 0.00 | |
| 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% |
| Fencing Projects | 0.00 | 42,000.00 | -42,000.00 | 0.0% |
| Golf Equipment | | | | |
| Carts | 67,448.00 | | | |
| Golf Maint Equip | 11,482.50 | 80,000.00 | -68,517.50 | 14.35% |
| Total Golf Equipment | <u>78,930.50</u> | <u>80,000.00</u> | <u>-1,069.50</u> | <u>98.66%</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% |
| Total Golf Course | <u>164,927.28</u> | <u>762,000.00</u> | <u>-597,072.72</u> | <u>21.64%</u> |
| Master Plan | 63,842.02 | 50,000.00 | 13,842.02 | 127.68% |
| Parks | | | | |
| Ballfields | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | 60,684.50 | 0.00 | 60,684.50 | 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 | 15,901.00 | 240,000.00 | -224,099.00 | 6.63% |
| Total Parks | <u>141,140.20</u> | <u>415,000.00</u> | <u>-273,859.80</u> | <u>34.01%</u> |
| Rec Center Capital Improvements | | | | |
| Pool Projects | 26,116.45 | 80,000.00 | -53,883.55 | 32.65% |
| 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 Courts | 13,965.00 | 50,000.00 | -36,035.00 | 27.93% |
| Total Rec Center Capital Improvements | <u>78,620.77</u> | <u>209,000.00</u> | <u>-130,379.23</u> | <u>37.62%</u> |
| Total Capital Outlay | <u>467,787.72</u> | <u>3,236,000.00</u> | <u>-2,768,212.28</u> | <u>14.46%</u> |
| Transfers Out | 0.00 | 3,236,000.00 | -3,236,000.00 | 0.0% |
| Total Other Expense | <u>467,787.72</u> | <u>6,472,000.00</u> | <u>-6,004,212.28</u> | <u>7.23%</u> |
| Net Other Income | <u>-467,787.72</u> | <u>-3,236,000.00</u> | <u>2,768,212.28</u> | <u>14.46%</u> |
| Net Income | <u><u>1,423,462.86</u></u> | <u><u>-3,444,725.00</u></u> | <u><u>4,868,187.86</u></u> | <u><u>-41.32%</u></u> |