

**Parachute Battlement Mesa Park Recreation District
All Funds: Statement of Activities Budget vs Actual
For the Seven Months ended July 31, 2025**

| | <u>Jan - Jul 25</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|---------------------|---------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Misc. Income | 3,932.27 | 500.00 | 3,432.27 | 786.45% |
| 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 | 15,035.19 | 25,000.00 | -9,964.81 | 60.14% |
| Grants | 25,000.00 | 250,000.00 | -225,000.00 | 10.0% |
| Interest Income | 130,952.88 | 175,000.00 | -44,047.12 | 74.83% |
| Property Tax Revenue | | | | |
| Abatement | -846.18 | -200.00 | -646.18 | 423.09% |
| Delinquent Taxes | 24.70 | | | |
| Dow Energy Impact Grant Proceed | 15.56 | | | |
| Interest on Abatements | -126.29 | 15.00 | -141.29 | -841.93% |
| Interest on Delinquent Taxes | 275.19 | 100.00 | 175.19 | 275.19% |
| Specific Ownership Tax | 90,009.59 | 100,000.00 | -9,990.41 | 90.01% |
| Property Tax Revenue - Other | 2,389,324.57 | 2,282,167.00 | 107,157.57 | 104.7% |
| Total Property Tax Revenue | <u>2,478,677.14</u> | <u>2,382,082.00</u> | <u>96,595.14</u> | <u>104.06%</u> |
| Total Non-Operating Income | <u>2,665,404.30</u> | <u>2,870,582.00</u> | <u>-205,177.70</u> | <u>92.85%</u> |
| Operating Income | | | | |
| Course Income | | | | |
| Cart Fees | 118,813.34 | 155,000.00 | -36,186.66 | 76.65% |
| Driving Range | 25,081.60 | 28,000.00 | -2,918.40 | 89.58% |
| Equipment Rentals | 1,460.00 | 2,500.00 | -1,040.00 | 58.4% |
| Gift card | 360.00 | 0.00 | 360.00 | 100.0% |
| Green Fees | 295,418.23 | 400,000.00 | -104,581.77 | 73.86% |
| Memberships | 245,000.00 | 185,000.00 | 60,000.00 | 132.43% |
| Sponsorships | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Tournament Income | 56,598.60 | 0.00 | 56,598.60 | 100.0% |
| Total Course Income | <u>742,731.77</u> | <u>780,500.00</u> | <u>-37,768.23</u> | <u>95.16%</u> |
| Golf Course Restaurant Revenue | | | | |
| Food Sales - Callahan's | 220,485.12 | | | |
| Liquor Sales - Callahan's | 143,868.70 | | | |
| Golf Course Restaurant Revenue - Other | 0.00 | 500,000.00 | -500,000.00 | 0.0% |
| Total Golf Course Restaurant Revenue | <u>364,353.82</u> | <u>500,000.00</u> | <u>-135,646.18</u> | <u>72.87%</u> |
| Golf Pro Shop Sales | | | | |
| Balls-Gloves | 10,894.33 | 30,000.00 | -19,105.67 | 36.31% |
| Hard Goods | 46,297.45 | 75,000.00 | -28,702.55 | 61.73% |
| Headwear | 1,126.21 | 7,000.00 | -5,873.79 | 16.09% |
| Soft Goods | 43,758.42 | 25,000.00 | 18,758.42 | 175.03% |
| Total Golf Pro Shop Sales | <u>102,076.41</u> | <u>137,000.00</u> | <u>-34,923.59</u> | <u>74.51%</u> |
| Program Income | | | | |
| Boxing | 1,810.00 | | | |
| Craft Fair | 0.00 | 13,100.00 | -13,100.00 | 0.0% |
| Misc. Program Income | 26,265.64 | 40,000.00 | -13,734.36 | 65.66% |
| 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>28,075.64</u> | <u>56,150.00</u> | <u>-28,074.36</u> | <u>50.0%</u> |

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| | | | | |
|--|---------------------|---------------------|--------------------|---------------|
| Rec Sales | | | | |
| Charge for Services | 8,525.51 | 6,000.00 | 2,525.51 | 142.09% |
| Credit Card Fee Income | 4,313.82 | 6,000.00 | -1,686.18 | 71.9% |
| Day Passes | 32,804.50 | 44,000.00 | -11,195.50 | 74.56% |
| Gift Certificates | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Memberships | | | | |
| Membership In District | 125,151.13 | 224,093.00 | -98,941.87 | 55.85% |
| Memberships Out of District | 15,133.53 | 22,959.00 | -7,825.47 | 65.92% |
| Total Memberships | <u>140,284.66</u> | <u>247,052.00</u> | <u>-106,767.34</u> | <u>56.78%</u> |
| Punch Pass | 3,606.25 | 3,000.00 | 606.25 | 120.21% |
| Rentals-Room & Equip | 11,717.35 | 30,000.00 | -18,282.65 | 39.06% |
| Sale of Goods | 14,736.34 | 18,710.00 | -3,973.66 | 78.76% |
| Silver Sneakers & Active Fit | 5,608.54 | 22,000.00 | -16,391.46 | 25.49% |
| Swim Lessons | 3,805.00 | 9,500.00 | -5,695.00 | 40.05% |
| Universal Tickets | 198.00 | 11,033.00 | -10,835.00 | 1.8% |
| Rec Sales - Other | 6,127.58 | | | |
| Total Rec Sales | <u>231,727.55</u> | <u>398,295.00</u> | <u>-166,567.45</u> | <u>58.18%</u> |
| Total Operating Income | <u>1,468,965.19</u> | <u>1,871,945.00</u> | <u>-402,979.81</u> | <u>78.47%</u> |
| Total Income | <u>4,138,301.76</u> | <u>4,743,027.00</u> | <u>-604,725.24</u> | <u>87.25%</u> |
| Cost of Goods Sold | | | | |
| Cost of Goods Sold | | | | |
| Pro Shop Cost of Goods Sold | | | | |
| Balls/Gloves | 25,430.29 | 30,000.00 | -4,569.71 | 84.77% |
| Hard Goods | 27,070.69 | 54,000.00 | -26,929.31 | 50.13% |
| Headwear | 9,170.66 | 4,000.00 | 5,170.66 | 229.27% |
| Soft Goods | 14,608.42 | 30,000.00 | -15,391.58 | 48.7% |
| Total Pro Shop Cost of Goods Sold | <u>76,280.06</u> | <u>118,000.00</u> | <u>-41,719.94</u> | <u>64.64%</u> |
| Rec Center Cost of goods sold | 13,199.52 | 16,000.00 | -2,800.48 | 82.5% |
| Restaurant & Catering Costs | | | | |
| Food Costs | 125,772.41 | 250,000.00 | -124,227.59 | 50.31% |
| Liquor Costs | 40,381.19 | 75,000.00 | -34,618.81 | 53.84% |
| TOGO & Paper Products | 1,747.88 | 0.00 | 1,747.88 | 100.0% |
| Total Restaurant & Catering Costs | <u>167,901.48</u> | <u>325,000.00</u> | <u>-157,098.52</u> | <u>51.66%</u> |
| Total Cost of Goods Sold | <u>257,381.06</u> | <u>459,000.00</u> | <u>-201,618.94</u> | <u>56.07%</u> |
| Total COGS | <u>257,381.06</u> | <u>459,000.00</u> | <u>-201,618.94</u> | <u>56.07%</u> |
| Gross Profit | <u>3,880,920.70</u> | <u>4,284,027.00</u> | <u>-403,106.30</u> | <u>90.59%</u> |
| Expense | | | | |
| Direct Non-Operating Expense | | | | |
| Grant Preparation | 2,393.50 | 15,000.00 | -12,606.50 | 15.96% |
| Treasurer's Fees | 45,388.31 | 65,000.00 | -19,611.69 | 69.83% |
| Total Direct Non-Operating Expense | <u>47,781.81</u> | <u>80,000.00</u> | <u>-32,218.19</u> | <u>59.73%</u> |
| Direct Operating Expenses | | | | |
| Bankcard Fees | 27,933.46 | 26,000.00 | 1,933.46 | 107.44% |
| Gas/Oil | 13,512.65 | 40,457.00 | -26,944.35 | 33.4% |
| Parks Operating Expenses | 491.00 | | | |
| Pro-Shop Expenses | | | | |
| Tournament Expenses | 12,383.43 | 28,000.00 | -15,616.57 | 44.23% |
| Total Pro-Shop Expenses | <u>12,383.43</u> | <u>28,000.00</u> | <u>-15,616.57</u> | <u>44.23%</u> |
| Program Expenditures | 17,323.81 | 25,525.00 | -8,201.19 | 67.87% |
| Repairs and Maintenance | | | | |
| Building Repair & Maintenance | 45,124.72 | 400,000.00 | -354,875.28 | 11.28% |
| Chemicals & Fertilizer | 44,481.97 | 80,000.00 | -35,518.03 | 55.6% |

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| | | | | |
|---|-------------------|---------------------|--------------------|----------------|
| Equipment Repairs & Maintenance | 53,438.65 | 150,000.00 | -96,561.35 | 35.63% |
| Flowers | 917.90 | 3,000.00 | -2,082.10 | 30.6% |
| General Repairs & Maintenance | 14,945.19 | 280,000.00 | -265,054.81 | 5.34% |
| Irrigation Repairs | 12,925.29 | 20,000.00 | -7,074.71 | 64.63% |
| Janitorial & Cleaning Expense | 57,259.21 | 55,000.00 | 2,259.21 | 104.11% |
| Landscape Maintenance | 14,984.16 | 48,000.00 | -33,015.84 | 31.22% |
| Pool Expense & Maintenance | 4,347.03 | 20,000.00 | -15,652.97 | 21.74% |
| Sand/Soil/Seed | 8,717.19 | 17,000.00 | -8,282.81 | 51.28% |
| Supplies/Equipment/Small Tools | 19,918.86 | 48,000.00 | -28,081.14 | 41.5% |
| Total Repairs and Maintenance | 277,060.17 | 1,121,000.00 | -843,939.83 | 24.72% |
| Restaurant & Catering Expenses | | | | |
| Decor | 59.82 | 3,000.00 | -2,940.18 | 1.99% |
| Employee Restaurant Training | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Food Service Supplies | 3,377.49 | 8,000.00 | -4,622.51 | 42.22% |
| Linen Service | 6,173.04 | 7,700.00 | -1,526.96 | 80.17% |
| Liquor License | 205.00 | 1,800.00 | -1,595.00 | 11.39% |
| Small Kitchen Tools & Equipment | 317.96 | 10,000.00 | -9,682.04 | 3.18% |
| Restaurant & Catering Expenses - Other | 250.00 | | | |
| Total Restaurant & Catering Expenses | 10,383.31 | 32,500.00 | -22,116.69 | 31.95% |
| Utilities | | | | |
| Electric | 69,980.46 | 109,624.00 | -39,643.54 | 63.84% |
| Natural Gas | 21,139.59 | 36,817.00 | -15,677.41 | 57.42% |
| Sewer | 5,822.52 | 10,328.00 | -4,505.48 | 56.38% |
| Television-Music | 717.62 | 3,000.00 | -2,282.38 | 23.92% |
| Trash | 6,349.00 | 6,947.00 | -598.00 | 91.39% |
| Water | 10,227.25 | 20,402.00 | -10,174.75 | 50.13% |
| Total Utilities | 114,236.44 | 187,118.00 | -72,881.56 | 61.05% |
| Total Direct Operating Expenses | 473,324.27 | 1,460,600.00 | -987,275.73 | 32.41% |
| General and Administrative | | | | |
| Advertising and Promotion | 31,440.39 | 65,000.00 | -33,559.61 | 48.37% |
| Automobile Expense | 1,397.51 | 2,500.00 | -1,102.49 | 55.9% |
| Computer and Internet Expenses | 69,272.37 | 64,000.00 | 5,272.37 | 108.24% |
| Contingency | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| Director Compensation | 400.00 | 3,600.00 | -3,200.00 | 11.11% |
| Dues & Subscriptions | 1,450.50 | | | |
| Elections | 11,831.50 | 13,000.00 | -1,168.50 | 91.01% |
| General Operating Supplies | 7,607.42 | 15,000.00 | -7,392.58 | 50.72% |
| Insurance Expense | | | | |
| Property & Liability | 54,103.00 | 55,000.00 | -897.00 | 98.37% |
| Workers Comp | 23,518.03 | 17,000.00 | 6,518.03 | 138.34% |
| Insurance Expense - Other | 723.00 | 1,500.00 | -777.00 | 48.2% |
| Total Insurance Expense | 78,344.03 | 73,500.00 | 4,844.03 | 106.59% |
| Licenses | 979.78 | 3,500.00 | -2,520.22 | 27.99% |
| Miscellaneous | 0.00 | 500.00 | -500.00 | 0.0% |
| Office Equipment | 20,090.69 | 13,500.00 | 6,590.69 | 148.82% |
| Office Supplies | 10,419.15 | 14,000.00 | -3,580.85 | 74.42% |
| Postage & Freight | 540.50 | 2,250.00 | -1,709.50 | 24.02% |
| Printing | 0.00 | 3,250.00 | -3,250.00 | 0.0% |
| Professional Fees | | | | |
| Accounting | 53,333.36 | 82,160.00 | -28,826.64 | 64.91% |
| Audit-Statutory | 7,000.00 | 10,000.00 | -3,000.00 | 70.0% |
| Legal | 5,385.00 | 15,000.00 | -9,615.00 | 35.9% |

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| | | | | |
|--|---------------------|----------------------|----------------------|-----------------|
| Professional Fees - Other | 17,288.00 | 12,000.00 | 5,288.00 | 144.07% |
| Total Professional Fees | 83,006.36 | 119,160.00 | -36,153.64 | 69.66% |
| Security & Cameras | 3,809.62 | 2,500.00 | 1,309.62 | 152.39% |
| Training/Continuing Education | 7,311.85 | 7,075.00 | 236.85 | 103.35% |
| Total General and Administrative | 327,901.67 | 477,335.00 | -149,433.33 | 68.69% |
| Wages, Benefits & PR Tax Exp | 1,282,055.59 | 2,474,817.00 | -1,192,761.41 | 51.8% |
| Total Expense | 2,131,063.34 | 4,492,752.00 | -2,361,688.66 | 47.43% |
| Net Ordinary Income | 1,749,857.36 | -208,725.00 | 1,958,582.36 | -838.36% |
| 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 | | | | |
| Butler Building | 0.00 | 1,800,000.00 | -1,800,000.00 | 0.0% |
| Capital Outlay Programs | 19,257.45 | | | |
| Golf Course | | | | |
| 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 | 67,448.00 | | | |
| Golf Maint Equip | 11,482.50 | 80,000.00 | -68,517.50 | 14.35% |
| Total Golf Equipment | 78,930.50 | 80,000.00 | -1,069.50 | 98.66% |
| 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 | 164,927.28 | 762,000.00 | -597,072.72 | 21.64% |
| Master Plan | 63,842.02 | 50,000.00 | 13,842.02 | 127.68% |
| Parks | | | | |
| 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 | 24,007.50 | 240,000.00 | -215,992.50 | 10.0% |
| Total Parks | 149,246.70 | 415,000.00 | -265,753.30 | 35.96% |
| 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 | 78,620.77 | 209,000.00 | -130,379.23 | 37.62% |
| Total Capital Outlay | 475,894.22 | 3,236,000.00 | -2,760,105.78 | 14.71% |
| Transfers Out | 0.00 | 3,236,000.00 | -3,236,000.00 | 0.0% |
| Total Other Expense | 475,894.22 | 6,472,000.00 | -5,996,105.78 | 7.35% |
| Net Other Income | -475,894.22 | -3,236,000.00 | 2,760,105.78 | 14.71% |
| Net Income | 1,273,963.14 | -3,444,725.00 | 4,718,688.14 | -36.98% |