

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

For the Eight Months ended August 31, 2024

	Jan - Aug 25	Budget	\$ Over Budget	% of Budget
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	2,927.35	8,500.00	-5,572.65	34.44%
Gas Royalties	16,778.84	25,000.00	-8,221.16	67.12%
Grants	25,000.00	250,000.00	-225,000.00	10.0%
Interest Income	131,058.29	175,000.00	-43,941.71	74.89%
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	2,478,677.14	2,382,082.00	96,595.14	104.06%
Total Non-Operating Income	2,667,753.36	2,870,582.00	-202,828.64	92.93%
Operating Income				
Course Income				
Cart Fees	152,461.34	155,000.00	-2,538.66	98.36%
Driving Range	29,056.10	28,000.00	1,056.10	103.77%
Equipment Rentals	1,796.95	2,500.00	-703.05	71.88%
Gift card	360.00	0.00	360.00	100.0%
Green Fees	385,889.73	400,000.00	-14,110.27	96.47%
Memberships	246,600.00	185,000.00	61,600.00	133.3%
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	872,762.72	780,500.00	92,262.72	111.82%
Golf Course Restaurant Revenue				
Food Sales - Callahan's	273,785.23			
Liquor Sales - Callahan's	174,187.20			
Golf Course Restaurant Revenue - Other	0.00	500,000.00	-500,000.00	0.0%
Total Golf Course Restaurant Revenue	447,972.43	500,000.00	-52,027.57	89.59%
Golf Pro Shop Sales				
Balls-Gloves	13,319.29	30,000.00	-16,680.71	44.4%
Hard Goods	52,385.25	75,000.00	-22,614.75	69.85%
Headwear	1,206.01	7,000.00	-5,793.99	17.23%
Soft Goods	57,072.26	25,000.00	32,072.26	228.29%
Total Golf Pro Shop Sales	123,982.81	137,000.00	-13,017.19	90.5%
Program Income				
Boxing	2,732.00			
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%

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Program Income - Other	1,312.00			
Total Program Income	30,309.64	56,150.00	-25,840.36	53.98%
Rec Sales				
Charge for Services	9,114.51	6,000.00	3,114.51	151.91%
Credit Card Fee Income	4,797.24	6,000.00	-1,202.76	79.95%
Day Passes	36,693.50	44,000.00	-7,306.50	83.39%
Gift Certificates	0.00	1,000.00	-1,000.00	0.0%
Memberships				
Membership In District	144,498.89	224,093.00	-79,594.11	64.48%
Memberships Out of District	16,975.53	22,959.00	-5,983.47	73.94%
Total Memberships	161,474.42	247,052.00	-85,577.58	65.36%
Punch Pass	3,681.25	3,000.00	681.25	122.71%
Rentals-Room & Equip	12,834.35	30,000.00	-17,165.65	42.78%
Sale of Goods	15,868.21	18,710.00	-2,841.79	84.81%
Silver Sneakers & Active Fit	5,833.54	22,000.00	-16,166.46	26.52%
Swim Lessons	4,394.00	9,500.00	-5,106.00	46.25%
Universal Tickets	228.00	11,033.00	-10,805.00	2.07%
Rec Sales - Other	6,852.41			
Total Rec Sales	261,771.43	398,295.00	-136,523.57	65.72%
Total Operating Income	1,736,799.03	1,871,945.00	-135,145.97	92.78%
Total Income	4,408,484.66	4,743,027.00	-334,542.34	92.95%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	28,192.22	30,000.00	-1,807.78	93.97%
Hard Goods	32,936.80	54,000.00	-21,063.20	60.99%
Headwear	9,203.92	4,000.00	5,203.92	230.1%
Soft Goods	22,486.62	30,000.00	-7,513.38	74.96%
Total Pro Shop Cost of Goods Sold	92,819.56	118,000.00	-25,180.44	78.66%
Rec Center Cost of goods sold	13,439.62	16,000.00	-2,560.38	84.0%
Restaurant & Catering Costs				
Food Costs	146,233.34	250,000.00	-103,766.66	58.49%
Liquor Costs	47,688.06	75,000.00	-27,311.94	63.58%
TOGO & Paper Products	1,747.88	0.00	1,747.88	100.0%
Total Restaurant & Catering Costs	195,669.28	325,000.00	-129,330.72	60.21%
Total Cost of Goods Sold	301,928.46	459,000.00	-157,071.54	65.78%
Total COGS	301,928.46	459,000.00	-157,071.54	65.78%
Gross Profit	4,106,556.20	4,284,027.00	-177,470.80	95.86%
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	47,781.81	80,000.00	-32,218.19	59.73%
Direct Operating Expenses				
Bankcard Fees	28,058.11	26,000.00	2,058.11	107.92%
Gas/Oil	13,512.65	40,457.00	-26,944.35	33.4%

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Parks Operating Expenses	491.00			
Pro-Shop Expenses				
Tournament Expenses	12,531.31	28,000.00	-15,468.69	44.76%
Total Pro-Shop Expenses	12,531.31	28,000.00	-15,468.69	44.76%
Program Expenditures	19,045.86	25,525.00	-6,479.14	74.62%
Repairs and Maintenance				
Building Repair & Maintenance	52,132.46	400,000.00	-347,867.54	13.03%
Chemicals & Fertilizer	46,454.67	80,000.00	-33,545.33	58.07%
Equipment Repairs & Maintenance	63,506.87	150,000.00	-86,493.13	42.34%
Flowers	917.90	3,000.00	-2,082.10	30.6%
General Repairs & Maintenance	16,123.51	280,000.00	-263,876.49	5.76%
Irrigation Repairs	13,782.70	20,000.00	-6,217.30	68.91%
Janitorial & Cleaning Expense	64,788.59	55,000.00	9,788.59	117.8%
Landscape Maintenance	14,984.16	48,000.00	-33,015.84	31.22%
Pool Expense & Maintenance	4,627.02	20,000.00	-15,372.98	23.14%
Sand/Soil/Seed	13,229.05	17,000.00	-3,770.95	77.82%
Supplies/Equipment/Small Tools	20,352.04	48,000.00	-27,647.96	42.4%
Total Repairs and Maintenance	310,898.97	1,121,000.00	-810,101.03	27.73%
Restaurant & Catering Expenses				
Decor	912.30	3,000.00	-2,087.70	30.41%
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	6,494.59	7,700.00	-1,205.41	84.35%
Liquor License	205.00	1,800.00	-1,595.00	11.39%
Small Kitchen Tools & Equipment	479.64	10,000.00	-9,520.36	4.8%
Total Restaurant & Catering Expenses	11,469.02	32,500.00	-21,030.98	35.29%
Utilities				
Electric	77,477.18	109,624.00	-32,146.82	70.68%
Natural Gas	23,501.21	36,817.00	-13,315.79	63.83%
Sewer	5,822.52	10,328.00	-4,505.48	56.38%
Television-Music	962.11	3,000.00	-2,037.89	32.07%
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	124,339.27	187,118.00	-62,778.73	66.45%
Total Direct Operating Expenses	520,346.19	1,460,600.00	-940,253.81	35.63%
General and Administrative				
Advertising and Promotion	35,568.88	65,000.00	-29,431.12	54.72%
Automobile Expense	1,412.51	2,500.00	-1,087.49	56.5%
Computer and Internet Expenses	97,149.23	64,000.00	33,149.23	151.8%
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	7,734.55	15,000.00	-7,265.45	51.56%
Insurance Expense				
Property & Liability	54,103.00	55,000.00	-897.00	98.37%
Workers Comp	41,772.03	17,000.00	24,772.03	245.72%

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Insurance Expense - Other	723.00	1,500.00	-777.00	48.2%
Total Insurance Expense	96,598.03	73,500.00	23,098.03	131.43%
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	10,966.70	14,000.00	-3,033.30	78.33%
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%
Professional Fees - Other	20,230.00	12,000.00	8,230.00	168.58%
Total Professional Fees	85,948.36	119,160.00	-33,211.64	72.13%
Security & Cameras	4,058.15	2,500.00	1,558.15	162.33%
Training/Continuing Education	7,547.77	7,075.00	472.77	106.68%
Total General and Administrative	382,277.15	477,335.00	-95,057.85	80.09%
Wages, Benefits & PR Tax Exp	1,476,466.30	2,474,817.00	-998,350.70	59.66%
Total Expense	2,426,871.45	4,492,752.00	-2,065,880.55	54.02%
Net Ordinary Income	1,679,684.75	-208,725.00	1,888,409.75	-804.74%
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	81,731.45	100,000.00	-18,268.55	81.73%
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%
Irrigation System	8,620.00			
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	171,281.95	762,000.00	-590,718.05	22.48%
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%

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Trails	28,946.26	240,000.00	-211,053.74	12.06%
Total Parks	154,185.46	415,000.00	-260,814.54	37.15%
Rec Center Capital Improvements				
Pool Projects	26,116.45	80,000.00	-53,883.55	32.65%
Rec Building Improvements	58,255.21	30,000.00	28,255.21	194.18%
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	123,813.17	209,000.00	-85,186.83	59.24%
Total Capital Outlay	532,380.05	3,236,000.00	-2,703,619.95	16.45%
Transfers Out	0.00	3,236,000.00	-3,236,000.00	0.0%
Total Other Expense	532,380.05	6,472,000.00	-5,939,619.95	8.23%
Net Other Income	-532,380.05	-3,236,000.00	2,703,619.95	16.45%
Net Income	<u>1,147,304.70</u>	<u>-3,444,725.00</u>	<u>4,592,029.70</u>	<u>-33.31%</u>

Preliminary