

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
For the Nine Months ended September 30, 2025

	<u>Jan - Sep 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4010 · Misc. Income	3,932.27	500.00	3,432.27	786.45%
4200 · Non-Operating Income				
4201 · Contributions	2,927.35	8,500.00	-5,572.65	34.44%
4210 · Conservation Trust Fund	19,394.69	30,000.00	-10,605.31	64.65%
4220 · Gas Royalties	16,778.84	25,000.00	-8,221.16	67.12%
4230 · Grants	25,000.00	250,000.00	-225,000.00	10.0%
4240 · Interest Income	163,678.39	175,000.00	-11,321.61	93.53%
4250 · Property Tax Revenue				
4241 · Abatement	-846.18	-200.00	-646.18	423.09%
4242 · Delinquent Taxes	24.70			
4243 · Dow Energy Impact Grant Proceed	15.56			
4244 · Interest on Abatements	-126.29	15.00	-141.29	-841.93%
4245 · Interest on Delinquent Taxes	404.07	100.00	304.07	404.07%
4246 · Specific Ownership Tax	102,746.21	100,000.00	2,746.21	102.75%
4250 · Property Tax Revenue - Other	2,392,592.06	2,282,167.00	110,425.06	104.84%
Total 4250 · Property Tax Revenue	2,494,810.13	2,382,082.00	112,728.13	104.73%
Total 4200 · Non-Operating Income	2,722,589.40	2,870,582.00	-147,992.60	94.85%
4500 · Operating Income				
4510 · Course Income				
4511 · Cart Fees	185,201.34	155,000.00	30,201.34	119.49%
4513 · Driving Range	32,329.60	28,000.00	4,329.60	115.46%
4514 · Equipment Rentals	2,241.95	2,500.00	-258.05	89.68%
4515 · Gift card	360.00	0.00	360.00	100.0%
4517 · Green Fees	469,006.84	400,000.00	69,006.84	117.25%
4518 · Memberships	247,400.00	185,000.00	62,400.00	133.73%
4519 · Sponsorships	0.00	10,000.00	-10,000.00	0.0%
4520 · Tournament Income	56,598.60	0.00	56,598.60	100.0%
Total 4510 · Course Income	993,138.33	780,500.00	212,638.33	127.24%
4550 · Golf Pro Shop Sales				
4551 · Balls-Gloves	14,062.66	30,000.00	-15,937.34	46.88%
4552 · Hard Goods	69,646.96	75,000.00	-5,353.04	92.86%
4553 · Headwear	1,206.01	7,000.00	-5,793.99	17.23%
4554 · Soft Goods	68,366.12	25,000.00	43,366.12	273.46%
Total 4550 · Golf Pro Shop Sales	153,281.75	137,000.00	16,281.75	111.88%
4600 · Golf Course Restaurant Revenue				
4610 · Food Sales - Callahan's	322,701.91			
4620 · Liquor Sales - Callahan's	201,269.73			
4600 · Golf Course Restaurant Revenue - Other	0.00	500,000.00	-500,000.00	0.0%
Total 4600 · Golf Course Restaurant Revenue	523,971.64	500,000.00	23,971.64	104.79%
4700 · Program Income	39,793.64	56,150.00	-16,356.36	70.87%
4800 · Rec Sales				
4803 · Charge for Services	9,777.51	6,000.00	3,777.51	162.96%

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4805 · Credit Card Fee Income	5,415.49	6,000.00	-584.51	90.26%
4808 · Day Passes	39,098.50	44,000.00	-4,901.50	88.86%
4810 · Gift Certificates	0.00	1,000.00	-1,000.00	0.0%
4812 · Memberships				
4814 · Membership In District	160,233.89	224,093.00	-63,859.11	71.5%
4816 · Memberships Out of District	19,414.53	22,959.00	-3,544.47	84.56%
Total 4812 · Memberships	179,648.42	247,052.00	-67,403.58	72.72%
4818 · Punch Pass	3,831.25	3,000.00	831.25	127.71%
4820 · Rentals-Room & Equip	12,834.35	30,000.00	-17,165.65	42.78%
4822 · Sale of Goods	17,088.41	18,710.00	-1,621.59	91.33%
4824 · Silver Sneakers & Active Fit	6,091.04	22,000.00	-15,908.96	27.69%
4826 · Swim Lessons	4,748.00	9,500.00	-4,752.00	49.98%
4828 · Universal Tickets	260.00	11,033.00	-10,773.00	2.36%
4800 · Rec Sales - Other	7,194.57			
Total 4800 · Rec Sales	285,987.54	398,295.00	-112,307.46	71.8%
4910 · Rental Income	940.00			
Total 4500 · Operating Income	1,997,112.90	1,871,945.00	125,167.90	106.69%
Total Income	4,723,634.57	4,743,027.00	-19,392.43	99.59%
Cost of Goods Sold				
5000 · Cost of Goods Sold				
5100 · Pro Shop Cost of Goods Sold	107,252.15	118,000.00	-10,747.85	90.89%
5210 · Rec Center Cost of goods sold	14,143.65	16,000.00	-1,856.35	88.4%
5310 · Restaurant & Catering Costs	226,538.44	325,000.00	-98,461.56	69.7%
Total 5000 · Cost of Goods Sold	347,934.24	459,000.00	-111,065.76	75.8%
Total COGS	347,934.24	459,000.00	-111,065.76	75.8%
Gross Profit	4,375,700.33	4,284,027.00	91,673.33	102.14%
Expense				
5400 · Direct Non-Operating Expense				
5420 · Treasurer's Fees	45,456.24	65,000.00	-19,543.76	69.93%
5450 · Grant Preparation	5,814.75	15,000.00	-9,185.25	38.77%
Total 5400 · Direct Non-Operating Expense	51,270.99	80,000.00	-28,729.01	64.09%
5500 · Direct Operating Expenses				
5504 · Bankcard Fees	28,683.20	26,000.00	2,683.20	110.32%
5506 · Gas/Oil	24,553.17	40,457.00	-15,903.83	60.69%
5508 · Parks Operating Expenses	491.00			
5510 · Pro-Shop Expenses				
5520 · Tournament Expenses	12,404.18	28,000.00	-15,595.82	44.3%
Total 5510 · Pro-Shop Expenses	12,404.18	28,000.00	-15,595.82	44.3%
5550 · Program Expenditures	20,479.00	25,525.00	-5,046.00	80.23%
5610 · Restaurant & Catering Expenses				
5601 · Decor	1,199.11	3,000.00	-1,800.89	39.97%
5602 · Employee Restaurant Training	0.00	2,000.00	-2,000.00	0.0%
5603 · Food Service Supplies	3,456.44	8,000.00	-4,543.56	43.21%
5604 · Linen Service	7,443.52	7,700.00	-256.48	96.67%

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5605 · Liquor License	205.00	1,800.00	-1,595.00	11.39%
5606 · Small Kitchen Tools & Equipment	1,126.76	10,000.00	-8,873.24	11.27%
5610 · Restaurant & Catering Expenses - Other	145.31			
Total 5610 · Restaurant & Catering Expenses	13,576.14	32,500.00	-18,923.86	41.77%
5700 · Repairs and Maintenance				
5710 · Building Repair & Maintenance	57,209.01	400,000.00	-342,790.99	14.3%
5720 · Chemicals & Fertilizer	47,868.52	80,000.00	-32,131.48	59.84%
5730 · Equipment Repairs & Maintenance	86,057.50	150,000.00	-63,942.50	57.37%
5735 · Flowers	917.90	3,000.00	-2,082.10	30.6%
5740 · General Repairs & Maintenance	19,742.60	280,000.00	-260,257.40	7.05%
5745 · Irrigation Repairs	14,723.30	20,000.00	-5,276.70	73.62%
5750 · Janitorial & Cleaning Expense	74,464.68	55,000.00	19,464.68	135.39%
5755 · Landscape Maintenance	19,222.37	48,000.00	-28,777.63	40.05%
5760 · Pool Expense & Maintenance	8,844.72	20,000.00	-11,155.28	44.22%
5765 · Sand/Soil/Seed	13,229.05	17,000.00	-3,770.95	77.82%
5770 · Supplies/Equipment/Small Tools	20,609.55	48,000.00	-27,390.45	42.94%
Total 5700 · Repairs and Maintenance	362,889.20	1,121,000.00	-758,110.80	32.37%
5800 · Utilities				
5810 · Electric	109,381.07	109,624.00	-242.93	99.78%
5820 · Natural Gas	25,535.68	36,817.00	-11,281.32	69.36%
5830 · Sewer	7,785.36	10,328.00	-2,542.64	75.38%
5840 · Television-Music	1,206.60	3,000.00	-1,793.40	40.22%
5860 · Trash	8,021.00	6,947.00	1,074.00	115.46%
5880 · Water	16,229.97	20,402.00	-4,172.03	79.55%
Total 5800 · Utilities	168,159.68	187,118.00	-18,958.32	89.87%
Total 5500 · Direct Operating Expenses	631,235.57	1,460,600.00	-829,364.43	43.22%
6000 · General and Administrative				
6010 · Advertising and Promotion	38,286.69	65,000.00	-26,713.31	58.9%
6020 · Automobile Expense	1,466.91	2,500.00	-1,033.09	58.68%
6030 · Contingency	0.00	75,000.00	-75,000.00	0.0%
6040 · Computer and Internet Expenses	107,565.51	64,000.00	43,565.51	168.07%
6050 · Director Compensation	400.00	3,600.00	-3,200.00	11.11%
6060 · Dues & Subscriptions	1,450.50			
6070 · Elections	11,831.50	13,000.00	-1,168.50	91.01%
6080 · General Operating Supplies	9,309.55	15,000.00	-5,690.45	62.06%
6090 · Insurance Expense				
6092 · Property & Liability	54,103.00	55,000.00	-897.00	98.37%
6094 · Workers Comp	41,772.03	17,000.00	24,772.03	245.72%
6090 · Insurance Expense - Other	723.00	1,500.00	-777.00	48.2%
Total 6090 · Insurance Expense	96,598.03	73,500.00	23,098.03	131.43%
6100 · Licenses	980.26	3,500.00	-2,519.74	28.01%
6110 · Miscellaneous	0.00	500.00	-500.00	0.0%
6120 · Office Equipment	20,090.69	13,500.00	6,590.69	148.82%
6130 · Office Supplies	13,257.60	14,000.00	-742.40	94.7%

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6140 · Postage & Freight	540.50	2,250.00	-1,709.50	24.02%
6150 · Printing	0.00	3,250.00	-3,250.00	0.0%
6160 · Professional Fees				
6162 · Accounting	66,666.70	82,160.00	-15,493.30	81.14%
6164 · Audit-Statutory	7,000.00	10,000.00	-3,000.00	70.0%
6166 · Legal	5,385.00	15,000.00	-9,615.00	35.9%
6160 · Professional Fees - Other	24,400.00	12,000.00	12,400.00	203.33%
Total 6160 · Professional Fees	103,451.70	119,160.00	-15,708.30	86.82%
6210 · Security & Cameras	6,387.94	2,500.00	3,887.94	255.52%
6230 · Training/Continuing Education	8,993.99	7,075.00	1,918.99	127.12%
Total 6000 · General and Administrative	420,611.37	477,335.00	-56,723.63	88.12%
6600 · Wages, Benefits & PR Tax Exp				
6500 · Wages	1,342,725.75			
6610 · Employee Background Verif	4,287.68	5,500.00	-1,212.32	77.96%
6620 · Employee Relations	1,545.61			
6630 · Employee Insurance	141,100.38			
6640 · Retirement Matching Expense	50,583.68			
6650 · Uniforms	4,738.58			
6660 · Payroll Services	5,498.97			
6701 · Payroll Taxes	116,605.68			
6800 · Independent Contractors	19,424.43			
6600 · Wages, Benefits & PR Tax Exp - Other	0.00	2,469,317.00	-2,469,317.00	0.0%
Total 6600 · Wages, Benefits & PR Tax Exp	1,686,510.76	2,474,817.00	-788,306.24	68.15%
Total Expense	2,789,628.69	4,492,752.00	-1,703,123.31	62.09%
Net Ordinary Income	1,586,071.64	-208,725.00	1,794,796.64	-759.89%
Other Income/Expense				
Other Income				
7010 · 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				
8000 · Capital Outlay				
8010 · Capital Outlay Programs	19,257.45			
8110 · Butler Building	0.00	1,800,000.00	-1,800,000.00	0.0%
8130 · Master Plan	63,842.02	50,000.00	13,842.02	127.68%
8200 · Golf Course				
8210 · Building	83,926.45	100,000.00	-16,073.55	83.93%
8220 · Cart Paths	0.00	100,000.00	-100,000.00	0.0%
8240 · Fencing Projects	0.00	42,000.00	-42,000.00	0.0%
8250 · Golf Equipment				
8252 · Carts	67,448.00			
8254 · Golf Maint Equip	11,482.50	80,000.00	-68,517.50	14.35%
Total 8250 · Golf Equipment	78,930.50	80,000.00	-1,069.50	98.66%
8260 · Irrigation System	8,620.00			
8280 · Parking Lot	0.00	5,000.00	-5,000.00	0.0%

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8290 · Ponds	16,114.68	35,000.00	-18,885.32	46.04%
8295 · Tent-Event Center	2,000.00	400,000.00	-398,000.00	0.5%
Total 8200 · Golf Course	189,591.63	762,000.00	-572,408.37	24.88%
8300 · Parks				
8340 · Skate & Dog Park Projects	0.00	100,000.00	-100,000.00	0.0%
8370 · Land Improvements	60,684.50	0.00	60,684.50	100.0%
8380 · Parks Equipment & Vehicles	64,554.70	75,000.00	-10,445.30	86.07%
8390 · Trails	30,067.51	240,000.00	-209,932.49	12.53%
Total 8300 · Parks	155,306.71	415,000.00	-259,693.29	37.42%
8400 · Rec Center Capital Improvements				
8430 · Pool Projects	91,669.68	80,000.00	11,669.68	114.59%
8440 · Rec Building Improvements	60,755.21	30,000.00	30,755.21	202.52%
8450 · Rec Equipment	34,326.51	24,000.00	10,326.51	143.03%
8460 · Roof/Solar	0.00	25,000.00	-25,000.00	0.0%
8480 · Tennis Courts	13,965.00	50,000.00	-36,035.00	27.93%
Total 8400 · Rec Center Capital Improvements	200,716.40	209,000.00	-8,283.60	96.04%
Total 8000 · Capital Outlay	628,714.21	3,236,000.00	-2,607,285.79	19.43%
9010 · Transfers Out	0.00	3,236,000.00	-3,236,000.00	0.0%
Total Other Expense	628,714.21	6,472,000.00	-5,843,285.79	9.71%
Net Other Income	-628,714.21	-3,236,000.00	2,607,285.79	19.43%
Net Income	957,357.43	-3,444,725.00	4,402,082.43	-27.79%