

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

	Jan - Oct 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Misc. Income	10,265.15	500.00	9,765.15	2,053.03%
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	22,532.47	25,000.00	-2,467.53	90.13%
4230 · Grants	25,000.00	250,000.00	-225,000.00	10.0%
4240 · Interest Income	179,884.15	175,000.00	4,884.15	102.79%
4250 · Property Tax Revenue				
4241 · Abatement	-855.18	-200.00	-655.18	427.59%
4242 · Delinquent Taxes	887.01			
4243 · Dow Energy Impact Grant Proceed	15.56			
4244 · Interest on Abatements	-126.38	15.00	-141.38	-842.53%
4245 · Interest on Delinquent Taxes	486.59	100.00	386.59	486.59%
4246 · Specific Ownership Tax	129,390.09	100,000.00	29,390.09	129.39%
4250 · Property Tax Revenue - Other	2,393,370.42	2,282,167.00	111,203.42	104.87%
Total 4250 · Property Tax Revenue	2,523,168.11	2,382,082.00	141,086.11	105.92%
Total 4200 · Non-Operating Income	2,772,906.77	2,870,582.00	-97,675.23	96.6%
4500 · Operating Income				
4510 · Course Income				
4511 · Cart Fees	199,574.66	155,000.00	44,574.66	128.76%
4513 · Driving Range	35,029.60	28,000.00	7,029.60	125.11%
4514 · Equipment Rentals	2,456.95	2,500.00	-43.05	98.28%
4515 · Gift card	360.00	0.00	360.00	100.0%
4517 · Green Fees	646,786.48	400,000.00	246,786.48	161.7%
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	56,498.60	0.00	56,498.60	100.0%
Total 4510 · Course Income	1,188,106.29	780,500.00	407,606.29	152.22%
4550 · Golf Pro Shop Sales				
4551 · Balls-Gloves	15,480.67	30,000.00	-14,519.33	51.6%
4552 · Hard Goods	87,880.90	75,000.00	12,880.90	117.18%
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	172,933.70	137,000.00	35,933.70	126.23%
4600 · Golf Course Restaurant Revenue				
4610 · Food Sales - Callahan's	352,485.15			
4620 · Liquor Sales - Callahan's	222,749.95			
4600 · Golf Course Restaurant Revenue - Other	0.00	500,000.00	-500,000.00	0.0%
Total 4600 · Golf Course Restaurant Revenue	575,235.10	500,000.00	75,235.10	115.05%

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4700 · Program Income				
4710 · Boxing	4,998.00			
4720 · Craft Fair	8,950.00	13,100.00	-4,150.00	68.32%
4730 · Misc. Program Income	30,948.64	40,000.00	-9,051.36	77.37%
4740 · Movies under the Stars	0.00	2,800.00	-2,800.00	0.0%
4750 · Scholarship Discount	0.00	250.00	-250.00	0.0%
4700 · Program Income - Other	1,642.00			
Total 4700 · Program Income	46,538.64	56,150.00	-9,611.36	82.88%
4800 · Rec Sales				
4803 · Charge for Services	10,698.51	6,000.00	4,698.51	178.31%
4805 · Credit Card Fee Income	6,041.95	6,000.00	41.95	100.7%
4808 · Day Passes	42,618.00	44,000.00	-1,382.00	96.86%
4810 · Gift Certificates	0.00	1,000.00	-1,000.00	0.0%
4812 · Memberships				
4814 · Membership In District	174,972.89	224,093.00	-49,120.11	78.08%
4816 · Memberships Out of District	20,460.53	22,959.00	-2,498.47	89.12%
Total 4812 · Memberships	195,433.42	247,052.00	-51,618.58	79.11%
4818 · Punch Pass	3,931.25	3,000.00	931.25	131.04%
4820 · Rentals-Room & Equip	16,121.85	30,000.00	-13,878.15	53.74%
4822 · Sale of Goods	18,283.65	18,710.00	-426.35	97.72%
4824 · Silver Sneakers & Active Fit	7,793.54	22,000.00	-14,206.46	35.43%
4826 · Swim Lessons	5,341.00	9,500.00	-4,159.00	56.22%
4828 · Universal Tickets	276.00	11,033.00	-10,757.00	2.5%
4800 · Rec Sales - Other	94,491.12			
Total 4800 · Rec Sales	401,030.29	398,295.00	2,735.29	100.69%
4910 · Rental Income	940.00			
Total 4500 · Operating Income	2,384,784.02	1,871,945.00	512,839.02	127.4%
Total Income	5,167,955.94	4,743,027.00	424,928.94	108.96%
Cost of Goods Sold				
5000 · Cost of Goods Sold				
5100 · Pro Shop Cost of Goods Sold				
5101 · Balls/Gloves	26,928.84	30,000.00	-3,071.16	89.76%
5102 · Hard Goods	63,838.75	54,000.00	9,838.75	118.22%
5103 · Headwear	9,203.92	4,000.00	5,203.92	230.1%
5104 · Soft Goods	27,450.81	30,000.00	-2,549.19	91.5%
Total 5100 · Pro Shop Cost of Goods Sold	127,422.32	118,000.00	9,422.32	107.99%
5210 · Rec Center Cost of goods sold	15,793.32	16,000.00	-206.68	98.71%
5310 · Restaurant & Catering Costs				
5311 · Food Costs	189,207.82	250,000.00	-60,792.18	75.68%
5312 · Liquor Costs	59,562.49	75,000.00	-15,437.51	79.42%
5313 · TOGO & Paper Products	1,777.40	0.00	1,777.40	100.0%
5310 · Restaurant & Catering Costs - Other	22.50			

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Total 5310 · Restaurant & Catering Costs	250,570.21	325,000.00	-74,429.79	77.1%
Total 5000 · Cost of Goods Sold	393,785.85	459,000.00	-65,214.15	85.79%
Total COGS	393,785.85	459,000.00	-65,214.15	85.79%
Gross Profit	4,774,170.09	4,284,027.00	490,143.09	111.44%
Expense				
5400 · Direct Non-Operating Expense				
5420 · Treasurer's Fees	45,490.51	65,000.00	-19,509.49	69.99%
5450 · Grant Preparation	5,814.75	15,000.00	-9,185.25	38.77%
Total 5400 · Direct Non-Operating Expense	51,305.26	80,000.00	-28,694.74	64.13%
5500 · Direct Operating Expenses				
5504 · Bankcard Fees	30,489.93	26,000.00	4,489.93	117.27%
5506 · Gas/Oil	28,031.99	40,457.00	-12,425.01	69.29%
5508 · Parks Operating Expenses	913.98			
5510 · Pro-Shop Expenses				
5520 · Tournament Expenses	12,582.44	28,000.00	-15,417.56	44.94%
Total 5510 · Pro-Shop Expenses	12,582.44	28,000.00	-15,417.56	44.94%
5550 · Program Expenditures	20,512.36	25,525.00	-5,012.64	80.36%
5610 · Restaurant & Catering Expenses				
5601 · Decor	1,608.85	3,000.00	-1,391.15	53.63%
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	7,612.57	7,700.00	-87.43	98.87%
5605 · Liquor License	205.00	1,800.00	-1,595.00	11.39%
5606 · Small Kitchen Tools & Equipment	1,756.42	10,000.00	-8,243.58	17.56%
Total 5610 · Restaurant & Catering Expenses	14,639.28	32,500.00	-17,860.72	45.04%
5700 · Repairs and Maintenance				
5710 · Building Repair & Maintenance	59,835.01	400,000.00	-340,164.99	14.96%
5720 · Chemicals & Fertilizer	62,624.25	80,000.00	-17,375.75	78.28%
5730 · Equipment Repairs & Maintenance	95,304.33	150,000.00	-54,695.67	63.54%
5735 · Flowers	917.90	3,000.00	-2,082.10	30.6%
5740 · General Repairs & Maintenance	28,018.91	280,000.00	-251,981.09	10.01%
5745 · Irrigation Repairs	19,282.85	20,000.00	-717.15	96.41%
5750 · Janitorial & Cleaning Expense	81,117.08	55,000.00	26,117.08	147.49%
5755 · Landscape Maintenance	19,238.56	48,000.00	-28,761.44	40.08%
5760 · Pool Expense & Maintenance	8,911.66	20,000.00	-11,088.34	44.56%
5765 · Sand/Soil/Seed	14,780.31	17,000.00	-2,219.69	86.94%
5770 · Supplies/Equipment/Small Tools	21,604.78	48,000.00	-26,395.22	45.01%
Total 5700 · Repairs and Maintenance	411,635.64	1,121,000.00	-709,364.36	36.72%
5800 · Utilities				
5810 · Electric	111,734.23	109,624.00	2,110.23	101.93%
5820 · Natural Gas	27,640.91	36,817.00	-9,176.09	75.08%
5830 · Sewer	8,766.78	10,328.00	-1,561.22	84.88%

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5840 · Television-Music	1,471.08	3,000.00	-1,528.92	49.04%
5860 · Trash	8,857.00	6,947.00	1,910.00	127.49%
5880 · Water	18,789.17	20,402.00	-1,612.83	92.1%
Total 5800 · Utilities	177,259.17	187,118.00	-9,858.83	94.73%
Total 5500 · Direct Operating Expenses	696,064.79	1,460,600.00	-764,535.21	47.66%
6000 · General and Administrative				
6010 · Advertising and Promotion	39,456.20	65,000.00	-25,543.80	60.7%
6020 · Automobile Expense	1,622.47	2,500.00	-877.53	64.9%
6030 · Contingency	63.73	75,000.00	-74,936.27	0.09%
6040 · Computer and Internet Expenses	121,608.83	64,000.00	57,608.83	190.01%
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	13.50	500.00	-486.50	2.7%
6120 · Office Equipment	20,090.69	13,500.00	6,590.69	148.82%
6130 · Office Supplies	20,408.51	14,000.00	6,408.51	145.78%
6140 · Postage & Freight	2,225.44	2,250.00	-24.56	98.91%
6150 · Printing	0.00	3,250.00	-3,250.00	0.0%
6160 · Professional Fees				
6162 · Accounting	73,765.38	82,160.00	-8,394.62	89.78%
6164 · Audit-Statutory	9,500.00	10,000.00	-500.00	95.0%
6166 · Legal	5,385.00	15,000.00	-9,615.00	35.9%
6160 · Professional Fees - Other	29,362.00	12,000.00	17,362.00	244.68%
Total 6160 · Professional Fees	118,012.38	119,160.00	-1,147.62	99.04%
6210 · Security & Cameras	6,579.41	2,500.00	4,079.41	263.18%
6230 · Training/Continuing Education	11,074.50	7,075.00	3,999.50	156.53%
Total 6000 · General and Administrative	461,725.50	477,335.00	-15,609.50	96.73%
6600 · Wages, Benefits & PR Tax Exp				
6500 · Wages	1,577,353.04			
6610 · Employee Background Verif	4,679.01	5,500.00	-820.99	85.07%
6620 · Employee Relations	1,754.06			
6630 · Employee Insurance	158,173.60			
6640 · Retirement Matching Expense	58,867.08			
6650 · Uniforms	5,138.25			
6660 · Payroll Services	6,838.22			

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6701 · Payroll Taxes	135,744.59			
6800 · Independent Contractors	21,571.83			
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	1,970,119.68	2,474,817.00	-504,697.32	79.61%
Total Expense	3,179,215.23	4,492,752.00	-1,313,536.77	70.76%
Net Ordinary Income	1,594,954.86	-208,725.00	1,803,679.86	-764.14%
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	91,266.45	100,000.00	-8,733.55	91.27%
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%
8290 · Ponds	16,508.85	35,000.00	-18,491.15	47.17%
8295 · Tent-Event Center	2,000.00	400,000.00	-398,000.00	0.5%
Total 8200 · Golf Course	197,325.80	762,000.00	-564,674.20	25.9%
8300 · Parks				
8340 · Skate & Dog Park Projects	0.00	100,000.00	-100,000.00	0.0%
8370 · Land Improvements	91,244.00	0.00	91,244.00	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	185,866.21	415,000.00	-229,133.79	44.79%
8400 · Rec Center Capital Improvements				
8430 · Pool Projects	92,159.68	80,000.00	12,159.68	115.2%
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	201,206.40	209,000.00	-7,793.60	96.27%
Total 8000 · Capital Outlay	667,497.88	3,236,000.00	-2,568,502.12	20.63%

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9010 · Transfers Out	0.00	3,236,000.00	-3,236,000.00	0.0%
Total Other Expense	667,497.88	6,472,000.00	-5,804,502.12	10.31%
Net Other Income	-667,497.88	-3,236,000.00	2,568,502.12	20.63%
Net Income	927,456.98	-3,444,725.00	4,372,181.98	-26.92%