

PARACHUTE/BATTELEMENT MESA PARKS & RECREATION DISTRICT

Statement of Activities - All Funds

For the months ended January 31, 2026 and 2025

Accrual Basis

	<u>Jan 26</u>	<u>Jan 25</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
4010 · Misc. Income	67.98	221,441.60	-221,373.62
4200 · Non-Operating Income			
4220 · Gas Royalties	1,862.79	1,723.67	139.12
4240 · Interest Income	16,579.45	19,179.83	-2,600.38
4250 · Property Tax Revenue			
4242 · Delinquent Taxes	1,290.96	0.00	1,290.96
4246 · Specific Ownership Tax	9,652.76	15,127.93	-5,475.17
4250 · Property Tax Revenue - Other	0.00	1,693.28	-1,693.28
Total 4250 · Property Tax Revenue	<u>10,943.72</u>	<u>16,821.21</u>	<u>-5,877.49</u>
Total 4200 · Non-Operating Income	<u>29,385.96</u>	<u>37,724.71</u>	<u>-8,338.75</u>
4500 · Operating Income			
4510 · Course Income			
4513 · Driving Range	480.00	0.00	480.00
4518 · Memberships	11,400.00	7,500.00	3,900.00
Total 4510 · Course Income	<u>11,880.00</u>	<u>7,500.00</u>	<u>4,380.00</u>
4550 · Golf Pro Shop Sales			
4551 · Balls-Gloves	0.00	26.60	-26.60
4552 · Hard Goods	4,027.30	1,989.80	2,037.50
4553 · Headwear	0.00	23.54	-23.54
4554 · Soft Goods	61.78	0.00	61.78
Total 4550 · Golf Pro Shop Sales	<u>4,089.08</u>	<u>2,039.94</u>	<u>2,049.14</u>
4600 · Golf Course Restaurant Revenue			
4610 · Food Sales - Callahan's	11,368.68	13,524.68	-2,156.00
4620 · Liquor Sales - Callahan's	3,292.81	3,547.65	-254.84
Total 4600 · Golf Course Restaurant Revenue	<u>14,661.49</u>	<u>17,072.33</u>	<u>-2,410.84</u>
4700 · Program Income			
4710 · Boxing	1,010.00	0.00	1,010.00
4730 · Misc. Program Income	0.00	3,390.00	-3,390.00
4700 · Program Income - Other	1,785.00	0.00	1,785.00
Total 4700 · Program Income	<u>2,795.00</u>	<u>3,390.00</u>	<u>-595.00</u>
4800 · Rec Sales			
4803 · Charge for Services	354.00	598.40	-244.40
4805 · Credit Card Fee Income	656.49	692.95	-36.46
4808 · Day Passes	5,264.00	5,779.00	-515.00
4812 · Memberships			
4814 · Membership In District	22,697.00	19,070.13	3,626.87
4816 · Memberships Out of District	1,829.00	3,717.50	-1,888.50
Total 4812 · Memberships	<u>24,526.00</u>	<u>22,787.63</u>	<u>1,738.37</u>

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4818 · Punch Pass	225.00	350.00	-125.00
4820 · Rentals-Room & Equip	-500.00	2,086.95	-2,586.95
4822 · Sale of Goods	1,599.85	1,802.60	-202.75
4824 · Silver Sneakers & Active Fit	197.50	1,907.50	-1,710.00
4826 · Swim Lessons	265.00	597.00	-332.00
4828 · Universal Tickets	16.00	27.00	-11.00
4800 · Rec Sales - Other	-993.27	-2,373.68	1,380.41
Total 4800 · Rec Sales	<u>31,610.57</u>	<u>34,255.35</u>	<u>-2,644.78</u>
4910 · Rental Income	2,494.25	0.00	2,494.25
Total 4500 · Operating Income	<u>67,530.39</u>	<u>64,257.62</u>	<u>3,272.77</u>
Total Income	<u>96,984.33</u>	<u>323,423.93</u>	<u>-226,439.60</u>
Cost of Goods Sold			
5000 · Cost of Goods Sold			
5100 · Pro Shop Cost of Goods Sold			
5101 · Balls/Gloves	4,247.82	3,462.37	785.45
5102 · Hard Goods	9,785.19	10,472.69	-687.50
5103 · Headwear	0.00	1,676.83	-1,676.83
5104 · Soft Goods	-6,163.49	8,403.68	-14,567.17
Total 5100 · Pro Shop Cost of Goods Sold	<u>7,869.52</u>	<u>24,015.57</u>	<u>-16,146.05</u>
5210 · Rec Center Cost of goods sold	1,114.98	1,904.89	-789.91
5310 · Restaurant & Catering Costs			
5311 · Food Costs	9,436.56	11,555.99	-2,119.43
5312 · Liquor Costs	742.23	395.40	346.83
Total 5310 · Restaurant & Catering Costs	<u>10,178.79</u>	<u>11,951.39</u>	<u>-1,772.60</u>
Total 5000 · Cost of Goods Sold	<u>19,163.29</u>	<u>37,871.85</u>	<u>-18,708.56</u>
Total COGS	<u>19,163.29</u>	<u>37,871.85</u>	<u>-18,708.56</u>
Gross Profit	<u>77,821.04</u>	<u>285,552.08</u>	<u>-207,731.04</u>
Expense			
5400 · Direct Non-Operating Expense			
5420 · Treasurer's Fees	25.82	33.87	-8.05
5450 · Grant Preparation	637.50	0.00	637.50
Total 5400 · Direct Non-Operating Expense	<u>663.32</u>	<u>33.87</u>	<u>629.45</u>
5500 · Direct Operating Expenses			
5504 · Bankcard Fees	419.99	1,903.33	-1,483.34
5550 · Program Expenditures	578.97	7,064.97	-6,486.00
5610 · Restaurant & Catering Expenses			
5601 · Decor	0.00	31.14	-31.14
5603 · Food Service Supplies	414.02	670.30	-256.28
5604 · Linen Service	380.13	1,443.12	-1,062.99
5606 · Small Kitchen Tools & Equipment	605.65	191.81	413.84
Total 5610 · Restaurant & Catering Expenses	<u>1,399.80</u>	<u>2,336.37</u>	<u>-936.57</u>
5700 · Repairs and Maintenance			

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5710 · Building Repair & Maintenance	2,029.89	16,952.08	-14,922.19
5730 · Equipment Repairs & Maintenance	7,642.24	5,363.64	2,278.60
5740 · General Repairs & Maintenance	1,268.13	1,935.37	-667.24
5745 · Irrigation Repairs	0.00	507.57	-507.57
5750 · Janitorial & Cleaning Expense	3,964.74	9,402.66	-5,437.92
5755 · Landscape Maintenance	85.00	488.16	-403.16
5760 · Pool Expense & Maintenance	0.00	831.80	-831.80
5770 · Supplies/Equipment/Small Tools	46.44	2,422.85	-2,376.41
Total 5700 · Repairs and Maintenance	<u>15,036.44</u>	<u>37,904.13</u>	<u>-22,867.69</u>
5800 · Utilities			
5810 · Electric	7,727.96	464.81	7,263.15
5820 · Natural Gas	4,351.94	-7.33	4,359.27
5830 · Sewer	1,293.30	0.00	1,293.30
5840 · Television-Music	284.39	134.34	150.05
5860 · Trash	0.00	1,275.00	-1,275.00
5880 · Water	684.15	162.00	522.15
Total 5800 · Utilities	<u>14,341.74</u>	<u>2,028.82</u>	<u>12,312.92</u>
Total 5500 · Direct Operating Expenses	<u>31,776.94</u>	<u>51,237.62</u>	<u>-19,460.68</u>
6000 · General and Administrative			
6010 · Advertising and Promotion	1,256.78	3,633.61	-2,376.83
6020 · Automobile Expense	37.46	446.90	-409.44
6040 · Computer and Internet Expenses	14,927.22	11,166.80	3,760.42
6050 · Director Compensation	0.00	200.00	-200.00
6060 · Dues & Subscriptions	1,005.00	0.00	1,005.00
6080 · General Operating Supplies	0.00	479.68	-479.68
6090 · Insurance Expense			
6092 · Property & Liability	67,974.00	15,460.00	52,514.00
6094 · Workers Comp	41,531.00	3,066.00	38,465.00
Total 6090 · Insurance Expense	<u>109,505.00</u>	<u>18,526.00</u>	<u>90,979.00</u>
6100 · Licenses	388.00	36.33	351.67
6120 · Office Equipment	0.00	1,856.25	-1,856.25
6130 · Office Supplies	5,717.65	1,082.43	4,635.22
6160 · Professional Fees			
6162 · Accounting	0.00	6,666.67	-6,666.67
6166 · Legal	1,877.50	1,601.00	276.50
6160 · Professional Fees - Other	0.00	788.50	-788.50
Total 6160 · Professional Fees	<u>1,877.50</u>	<u>9,056.17</u>	<u>-7,178.67</u>
6210 · Security & Cameras	522.44	732.99	-210.55
6230 · Training/Continuing Education	4,358.92	2,348.85	2,010.07
Total 6000 · General and Administrative	<u>139,595.97</u>	<u>49,566.01</u>	<u>90,029.96</u>
6500 · Wages	81,191.01	72,092.49	9,098.52
6610 · Employee Background Verif	233.87	431.10	-197.23

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6620 · Employee Relations	5,308.53	70.52	5,238.01
6630 · Employee Insurance	33,918.76	22,221.18	11,697.58
6640 · Retirement Matching Expense	5,292.43	5,202.42	90.01
6660 · Payroll Services	9,218.80	567.50	8,651.30
6701 · Payroll Taxes	10,788.13	9,905.50	882.63
6800 · Independent Contractors	1,582.00	2,590.50	-1,008.50
Total 6600 · Wages, Benefits & PR Tax Exp	<u>147,533.53</u>	<u>113,081.21</u>	<u>34,452.32</u>
Total Expense	<u>319,569.76</u>	<u>213,918.71</u>	<u>105,651.05</u>
Net Ordinary Income	-241,748.72	71,633.37	-313,382.09
Other Income/Expense			
Other Expense			
8000 · Capital Outlay			
8130 · Master Plan	0.00	32,582.00	-32,582.00
8200 · Golf Course			
8210 · Building	1,357.59	27,766.21	-26,408.62
8250 · Golf Equipment			
8254 · Golf Maint Equip	0.00	4,649.50	-4,649.50
Total 8250 · Golf Equipment	<u>0.00</u>	<u>4,649.50</u>	<u>-4,649.50</u>
8295 · Tent-Event Center	1,937.50	0.00	1,937.50
Total 8200 · Golf Course	<u>3,295.09</u>	<u>32,415.71</u>	<u>-29,120.62</u>
8300 · Parks			
8350 · Sunset Park	18,770.00	0.00	18,770.00
8380 · Parks Equipment & Vehicles	0.00	64,554.70	-64,554.70
8390 · Trails	6,480.00	0.00	6,480.00
Total 8300 · Parks	<u>25,250.00</u>	<u>64,554.70</u>	<u>-39,304.70</u>
8400 · Rec Center Capital Improvements			
8440 · Rec Building Improvements	0.00	13,062.81	-13,062.81
8450 · Rec Equipment	0.00	21,429.92	-21,429.92
Total 8400 · Rec Center Capital Improvements	<u>0.00</u>	<u>34,492.73</u>	<u>-34,492.73</u>
Total 8000 · Capital Outlay	<u>28,545.09</u>	<u>164,045.14</u>	<u>-135,500.05</u>
Total Other Expense	<u>28,545.09</u>	<u>164,045.14</u>	<u>-135,500.05</u>
Net Other Income	-28,545.09	-164,045.14	135,500.05
Net Income	<u><u>-270,293.81</u></u>	<u><u>-92,411.77</u></u>	<u><u>-177,882.04</u></u>