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Accrual Basis

Parachute Battlement Mesa Park Rec District
Statement of Activities - All Fund Budget vs Actual
For the two months ended February 28, 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4010 · Misc. Income	231.97	8,500.00	-8,268.03	2.73%
4200 · Non-Operating Income				
4201 · Contributions	0.00	4,000.00	-4,000.00	0.0%
4210 · Conservation Trust Fund	0.00	24,000.00	-24,000.00	0.0%
4220 · Gas Royalties	4,542.13	25,000.00	-20,457.87	18.17%
4230 · Grants	0.00	140,500.00	-140,500.00	0.0%
4240 · Interest Income	29,793.58	194,000.00	-164,206.42	15.36%
4250 · Property Tax Revenue				
4241 · Abatement	0.00	-2,000.00	2,000.00	0.0%
4242 · Delinquent Taxes	1,290.96	15.00	1,275.96	8,606.4%
4245 · Interest on Delinquent Taxes	0.00	100.00	-100.00	0.0%
4246 · Specific Ownership Tax	17,767.85	150,000.00	-132,232.15	11.85%
4250 · Property Tax Revenue - Other	147,710.84	1,574,447.76	-1,426,736.92	9.38%
Total 4250 · Property Tax Revenue	<u>166,769.65</u>	<u>1,722,562.76</u>	<u>-1,555,793.11</u>	<u>9.68%</u>
Total 4200 · Non-Operating Income	<u>201,105.36</u>	<u>2,110,062.76</u>	<u>-1,908,957.40</u>	<u>9.53%</u>
4500 · Operating Income				
4510 · Course Income				
4511 · Cart Fees	2,352.00	200,000.00	-197,648.00	1.18%
4513 · Driving Range	5,809.00	36,000.00	-30,191.00	16.14%
4514 · Equipment Rentals	330.00	2,500.00	-2,170.00	13.2%
4515 · Gift card	0.00	500.00	-500.00	0.0%
4517 · Green Fees	14,486.00	450,000.00	-435,514.00	3.22%
4518 · Memberships	97,000.00	250,000.00	-153,000.00	38.8%
4519 · Sponsorships	0.00	6,000.00	-6,000.00	0.0%
4520 · Tournament Income	0.00	157,000.00	-157,000.00	0.0%
Total 4510 · Course Income	<u>119,977.00</u>	<u>1,102,000.00</u>	<u>-982,023.00</u>	<u>10.89%</u>
4550 · Golf Pro Shop Sales				
4551 · Balls-Gloves	708.33	22,000.00	-21,291.67	3.22%
4552 · Hard Goods	9,946.78	82,000.00	-72,053.22	12.13%
4553 · Headwear	123.85	7,000.00	-6,876.15	1.77%
4554 · Soft Goods	1,147.67	75,000.00	-73,852.33	1.53%
Total 4550 · Golf Pro Shop Sales	<u>11,926.63</u>	<u>186,000.00</u>	<u>-174,073.37</u>	<u>6.41%</u>
4600 · Golf Course Restaurant Revenue				
4610 · Food Sales - Callahan's	27,112.84	500,000.00	-472,887.16	5.42%
4620 · Liquor Sales - Callahan's	6,981.32	250,000.00	-243,018.68	2.79%
Total 4600 · Golf Course Restaurant Revenue	<u>34,094.16</u>	<u>750,000.00</u>	<u>-715,905.84</u>	<u>4.55%</u>
4700 · Program Income				
4710 · Boxing	1,368.00			
4720 · Craft Fair	0.00	15,000.00	-15,000.00	0.0%
4730 · Misc. Program Income	4,294.90	50,000.00	-45,705.10	8.59%
Total 4700 · Program Income	<u>5,662.90</u>	<u>65,000.00</u>	<u>-59,337.10</u>	<u>8.71%</u>
4800 · Rec Sales				

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4803 · Charge for Services	725.00	13,000.00	-12,275.00	5.58%
4805 · Credit Card Fee Income	1,333.07	7,500.00	-6,166.93	17.77%
4808 · Day Passes	11,094.00	52,000.00	-40,906.00	21.34%
4812 · Memberships				
4814 · Membership In District	40,511.00			
4816 · Memberships Out of District	5,377.00			
4812 · Memberships - Other	0.00	253,000.00	-253,000.00	0.0%
Total 4812 · Memberships	45,888.00	253,000.00	-207,112.00	18.14%
4818 · Punch Pass	381.25	5,100.00	-4,718.75	7.48%
4820 · Rentals-Room & Equip	3,897.50	30,000.00	-26,102.50	12.99%
4822 · Sale of Goods	3,328.67	24,000.00	-20,671.33	13.87%
4824 · Silver Sneakers & Active Fit	435.00	10,000.00	-9,565.00	4.35%
4826 · Swim Lessons	388.00	8,000.00	-7,612.00	4.85%
4828 · Universal Tickets	32.00			
4800 · Rec Sales - Other	-3,512.78	100,000.00	-103,512.78	-3.51%
Total 4800 · Rec Sales	63,989.71	502,600.00	-438,610.29	12.73%
Total 4500 · Operating Income	235,650.40	2,605,600.00	-2,369,949.60	9.04%
Total Income	436,987.73	4,724,162.76	-4,287,175.03	9.25%
Cost of Goods Sold				
5000 · Cost of Goods Sold				
5100 · Pro Shop Cost of Goods Sold				
5101 · Balls/Gloves	4,247.82	11,000.00	-6,752.18	38.62%
5102 · Hard Goods	-14,667.29	41,000.00	-55,667.29	-35.77%
5103 · Headwear	2,865.69	3,500.00	-634.31	81.88%
5104 · Soft Goods	12,126.23	37,500.00	-25,373.77	32.34%
Total 5100 · Pro Shop Cost of Goods Sold	4,572.45	93,000.00	-88,427.55	4.92%
5210 · Rec Center Cost of goods sold	1,289.53	19,000.00	-17,710.47	6.79%
5310 · Restaurant & Catering Costs				
5311 · Food Costs	17,792.40	190,000.00	-172,207.60	9.36%
5312 · Liquor Costs	8,294.32	95,000.00	-86,705.68	8.73%
5313 · TOGO & Paper Products	0.00	3,000.00	-3,000.00	0.0%
Total 5310 · Restaurant & Catering Costs	26,086.72	288,000.00	-261,913.28	9.06%
Total 5000 · Cost of Goods Sold	31,948.70	400,000.00	-368,051.30	7.99%
Total COGS	31,948.70	400,000.00	-368,051.30	7.99%
Gross Profit	405,039.03	4,324,162.76	-3,919,123.73	9.37%
Expense				
5400 · Direct Non-Operating Expense				
5420 · Treasurer's Fees	2,980.04	42,000.00	-39,019.96	7.1%
5450 · Grant Preparation	2,018.75	7,000.00	-4,981.25	28.84%
Total 5400 · Direct Non-Operating Expense	4,998.79	49,000.00	-44,001.21	10.2%
5500 · Direct Operating Expenses				
5504 · Bankcard Fees	626.17	38,310.00	-37,683.83	1.63%
5506 · Gas/Oil	1,961.34	42,000.00	-40,038.66	4.67%
5508 · Parks Operating Expenses	0.00	1,000.00	-1,000.00	0.0%

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5510 · Pro-Shop Expenses				
5520 · Tournament Expenses	59.00	28,000.00	-27,941.00	0.21%
Total 5510 · Pro-Shop Expenses	<u>59.00</u>	<u>28,000.00</u>	<u>-27,941.00</u>	<u>0.21%</u>
5550 · Program Expenditures	3,309.58	26,400.00	-23,090.42	12.54%
5610 · Restaurant & Catering Expenses				
5601 · Decor	0.00	3,000.00	-3,000.00	0.0%
5602 · Employee Restaurant Training	0.00	2,000.00	-2,000.00	0.0%
5603 · Food Service Supplies	655.16	6,000.00	-5,344.84	10.92%
5604 · Linen Service	873.27	7,700.00	-6,826.73	11.34%
5605 · Liquor License	925.00	4,800.00	-3,875.00	19.27%
5606 · Small Kitchen Tools & Equipment	1,372.20	10,500.00	-9,127.80	13.07%
Total 5610 · Restaurant & Catering Expenses	<u>3,825.63</u>	<u>34,000.00</u>	<u>-30,174.37</u>	<u>11.25%</u>
5700 · Repairs and Maintenance				
5710 · Building Repair & Maintenance	4,821.22	200,000.00	-195,178.78	2.41%
5720 · Chemicals & Fertilizer	340.00	80,000.00	-79,660.00	0.43%
5730 · Equipment Repairs & Maintenance	9,581.14	165,000.00	-155,418.86	5.81%
5735 · Flowers	0.00	3,000.00	-3,000.00	0.0%
5740 · General Repairs & Maintenance	11,089.33	95,000.00	-83,910.67	11.67%
5745 · Irrigation Repairs	143.03	29,000.00	-28,856.97	0.49%
5750 · Janitorial & Cleaning Expense	14,348.72	107,000.00	-92,651.28	13.41%
5755 · Landscape Maintenance	275.00	43,000.00	-42,725.00	0.64%
5760 · Pool Expense & Maintenance	931.80	15,000.00	-14,068.20	6.21%
5765 · Sand/Soil/Seed	0.00	20,000.00	-20,000.00	0.0%
5770 · Supplies/Equipment/Small Tools	1,338.98	35,000.00	-33,661.02	3.83%
Total 5700 · Repairs and Maintenance	<u>42,869.22</u>	<u>792,000.00</u>	<u>-749,130.78</u>	<u>5.41%</u>
5800 · Utilities				
5810 · Electric	10,402.17	136,000.00	-125,597.83	7.65%
5820 · Natural Gas	17,532.61	36,000.00	-18,467.39	48.7%
5830 · Sewer	2,586.60	12,890.00	-10,303.40	20.07%
5840 · Television-Music	1,060.51	2,500.00	-1,439.49	42.42%
5860 · Trash	1,672.00	11,800.00	-10,128.00	14.17%
5880 · Water	1,399.01	22,400.00	-21,000.99	6.25%
Total 5800 · Utilities	<u>34,652.90</u>	<u>221,590.00</u>	<u>-186,937.10</u>	<u>15.64%</u>
Total 5500 · Direct Operating Expenses	<u>87,303.84</u>	<u>1,183,300.00</u>	<u>-1,095,996.16</u>	<u>7.38%</u>
6000 · General and Administrative				
6010 · Advertising and Promotion	5,669.43	119,000.00	-113,330.57	4.76%
6020 · Automobile Expense	557.46	8,500.00	-7,942.54	6.56%
6030 · Contingency	0.00	170,600.00	-170,600.00	0.0%
6040 · Computer and Internet Expenses	30,079.02	128,000.00	-97,920.98	23.5%
6060 · Dues & Subscriptions	1,870.00	6,000.00	-4,130.00	31.17%
6080 · General Operating Supplies	1,230.62	38,200.00	-36,969.38	3.22%
6090 · Insurance Expense				
6092 · Property & Liability	68,841.00	68,500.00	341.00	100.5%
6094 · Workers Comp	45,359.00	57,000.00	-11,641.00	79.58%

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6090 · Insurance Expense - Other	0.00	12,000.00	-12,000.00	0.0%
Total 6090 · Insurance Expense	114,200.00	137,500.00	-23,300.00	83.06%
6100 · Licenses	420.00	3,800.00	-3,380.00	11.05%
6110 · Miscellaneous	0.00	13,000.00	-13,000.00	0.0%
6120 · Office Equipment	0.00	29,250.00	-29,250.00	0.0%
6130 · Office Supplies	9,653.78	19,500.00	-9,846.22	49.51%
6140 · Postage & Freight	41.68	1,900.00	-1,858.32	2.19%
6150 · Printing	0.00	1,500.00	-1,500.00	0.0%
6160 · Professional Fees				
6162 · Accounting	15,000.00	90,000.00	-75,000.00	16.67%
6164 · Audit-Statutory	0.00	20,000.00	-20,000.00	0.0%
6166 · Legal	1,877.50	20,000.00	-18,122.50	9.39%
6160 · Professional Fees - Other	2,602.75	30,000.00	-27,397.25	8.68%
Total 6160 · Professional Fees	19,480.25	160,000.00	-140,519.75	12.18%
6210 · Security & Cameras	594.88	9,000.00	-8,405.12	6.61%
6230 · Training/Continuing Education	6,045.19	15,500.00	-9,454.81	39.0%
Total 6000 · General and Administrative	189,842.31	861,250.00	-671,407.69	22.04%
6600 · Wages, Benefits & PR Tax Exp				
6500 · Wages	208,160.47	2,178,443.93	-1,970,283.46	9.56%
6610 · Employee Background Verif	233.87	5,500.00	-5,266.13	4.25%
6620 · Employee Relations	5,643.29	2,000.00	3,643.29	282.17%
6630 · Employee Insurance	47,945.78	207,371.56	-159,425.78	23.12%
6640 · Retirement Matching Expense	10,633.81	66,792.00	-56,158.19	15.92%
6650 · Uniforms	169.00	5,800.00	-5,631.00	2.91%
6660 · Payroll Services	9,879.55	8,000.00	1,879.55	123.49%
6701 · Payroll Taxes	21,243.08	173,837.91	-152,594.83	12.22%
6800 · Independent Contractors	3,529.80	27,900.00	-24,370.20	12.65%
Total 6600 · Wages, Benefits & PR Tax Exp	307,438.65	2,675,645.40	-2,368,206.75	11.49%
Total Expense	589,583.59	4,769,195.40	-4,179,611.81	12.36%
Net Ordinary Income	-184,544.56	-445,032.64	260,488.08	41.47%
Other Income/Expense				
Other Income				
7010 · Transfer In	0.00	3,874,469.00	-3,874,469.00	0.0%
Total Other Income	0.00	3,874,469.00	-3,874,469.00	0.0%
Other Expense				
8000 · Capital Outlay				
8110 · Butler Building	0.00	400,000.00	-400,000.00	0.0%
8200 · Golf Course				
8210 · Building	3,002.51	470,000.00	-466,997.49	0.64%
8220 · Cart Paths	0.00	170,000.00	-170,000.00	0.0%
8240 · Fencing Projects	0.00	42,000.00	-42,000.00	0.0%
8250 · Golf Equipment				
8252 · Carts	0.00	43,050.00	-43,050.00	0.0%
8254 · Golf Maint Equip	94,552.30	103,000.00	-8,447.70	91.8%

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Total 8250 · Golf Equipment	94,552.30	146,050.00	-51,497.70	64.74%
8295 · Tent-Event Center	1,937.50	180,000.00	-178,062.50	1.08%
Total 8200 · Golf Course	99,492.31	1,008,050.00	-908,557.69	9.87%
8300 · Parks				
8350 · Sunset Park	18,770.00			
8370 · Land Improvements	0.00	70,000.00	-70,000.00	0.0%
8390 · Trails	5,980.00	296,250.00	-290,270.00	2.02%
Total 8300 · Parks	24,750.00	366,250.00	-341,500.00	6.76%
8400 · Rec Center Capital Improvements				
8430 · Pool Projects	12,465.00	420,000.00	-407,535.00	2.97%
8440 · Rec Building Improvements	0.00	295,000.00	-295,000.00	0.0%
8450 · Rec Equipment	0.00	35,000.00	-35,000.00	0.0%
8480 · Tennis Courts	0.00	13,000.00	-13,000.00	0.0%
Total 8400 · Rec Center Capital Improvement	12,465.00	763,000.00	-750,535.00	1.63%
Total 8000 · Capital Outlay	136,707.31	2,537,300.00	-2,400,592.69	5.39%
9010 · Transfers Out	0.00	3,874,469.00	-3,874,469.00	0.0%
Total Other Expense	136,707.31	6,411,769.00	-6,275,061.69	2.13%
Net Other Income	-136,707.31	-2,537,300.00	2,400,592.69	5.39%
Net Income	-321,251.87	-2,982,332.64	2,661,080.77	10.77%