

## Parachute/Battlement Mesa Park &amp; Recreation District

## Statement of Activities vs Budget - All Funds

For the three months ended March 31, 2026

	<u>Jan - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 · Misc. Income	464.41	8,500.00	-8,035.59	5.46%
4200 · Non-Operating Income				
4201 · Contributions	300.00	4,000.00	-3,700.00	7.5%
4210 · Conservation Trust Fund	8,382.74	24,000.00	-15,617.26	34.93%
4220 · Gas Royalties	6,919.53	25,000.00	-18,080.47	27.68%
4230 · Grants	27,000.00	140,500.00	-113,500.00	19.22%
4240 · Interest Income	44,539.34	194,000.00	-149,460.66	22.96%
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%
<b>Total 4250 · Property Tax Revenue</b>	<u>166,769.65</u>	<u>1,722,562.76</u>	<u>-1,555,793.11</u>	<u>9.68%</u>
<b>Total 4200 · Non-Operating Income</b>	<u>253,911.26</u>	<u>2,110,062.76</u>	<u>-1,856,151.50</u>	<u>12.03%</u>
4500 · Operating Income				
4510 · Course Income				
4511 · Cart Fees	27,884.85	200,000.00	-172,115.15	13.94%
4513 · Driving Range	13,313.00	36,000.00	-22,687.00	36.98%
4514 · Equipment Rentals	690.00	2,500.00	-1,810.00	27.6%
4515 · Gift card	0.00	500.00	-500.00	0.0%
4517 · Green Fees	70,630.00	450,000.00	-379,370.00	15.7%
4518 · Memberships	208,600.00	250,000.00	-41,400.00	83.44%
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%
<b>Total 4510 · Course Income</b>	<u>321,117.85</u>	<u>1,102,000.00</u>	<u>-780,882.15</u>	<u>29.14%</u>
4550 · Golf Pro Shop Sales				
4551 · Balls-Gloves	4,484.92	22,000.00	-17,515.08	20.39%
4552 · Hard Goods	14,518.57	82,000.00	-67,481.43	17.71%
4553 · Headwear	798.20	7,000.00	-6,201.80	11.4%
4554 · Soft Goods	4,593.36	75,000.00	-70,406.64	6.12%
<b>Total 4550 · Golf Pro Shop Sales</b>	<u>24,395.05</u>	<u>186,000.00</u>	<u>-161,604.95</u>	<u>13.12%</u>
4600 · Golf Course Restaurant Revenue				
4610 · Food Sales - Callahan's	63,701.86	500,000.00	-436,298.14	12.74%
4620 · Liquor Sales - Callahan's	27,295.16	250,000.00	-222,704.84	10.92%
<b>Total 4600 · Golf Course Restaurant Revenue</b>	<u>90,997.02</u>	<u>750,000.00</u>	<u>-659,002.98</u>	<u>12.13%</u>
4700 · Program Income				
4710 · Boxing	1,648.00			

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4720 · Craft Fair	0.00	15,000.00	-15,000.00	0.0%
4730 · Misc. Program Income	8,999.35	50,000.00	-41,000.65	18.0%
<b>Total 4700 · Program Income</b>	<b>10,647.35</b>	<b>65,000.00</b>	<b>-54,352.65</b>	<b>16.38%</b>
<b>4800 · Rec Sales</b>				
4803 · Charge for Services	1,783.00	13,000.00	-11,217.00	13.72%
4805 · Credit Card Fee Income	2,015.57	7,500.00	-5,484.43	26.87%
4808 · Day Passes	18,120.00	52,000.00	-33,880.00	34.85%
<b>4812 · Memberships</b>				
4814 · Membership In District	61,498.00	234,087.84	-172,589.84	26.27%
4816 · Memberships Out of District	7,864.50	27,500.36	-19,635.86	28.6%
4812 · Memberships - Other	0.00	0.00	0.00	0.0%
<b>Total 4812 · Memberships</b>	<b>69,362.50</b>	<b>261,588.20</b>	<b>-192,225.70</b>	<b>26.52%</b>
4818 · Punch Pass	581.25	5,100.00	-4,518.75	11.4%
4820 · Rentals-Room & Equip	4,911.50	30,000.00	-25,088.50	16.37%
4822 · Sale of Goods	5,390.59	24,000.00	-18,609.41	22.46%
4824 · Silver Sneakers & Active Fit	695.00	10,000.00	-9,305.00	6.95%
4826 · Swim Lessons	1,373.00	8,000.00	-6,627.00	17.16%
4828 · Universal Tickets	80.00			
4800 · Rec Sales - Other	-939.58	100,000.00	-100,939.58	-0.94%
<b>Total 4800 · Rec Sales</b>	<b>103,372.83</b>	<b>511,188.20</b>	<b>-407,815.37</b>	<b>20.22%</b>
<b>Total 4500 · Operating Income</b>	<b>550,530.10</b>	<b>2,614,188.20</b>	<b>-2,063,658.10</b>	<b>21.06%</b>
<b>Total Income</b>	<b>804,905.77</b>	<b>4,732,750.96</b>	<b>-3,927,845.19</b>	<b>17.01%</b>
<b>Cost of Goods Sold</b>				
5100 · Pro Shop Cost of Goods Sold	21,460.92	93,000.00	-71,539.08	23.08%
5210 · Rec Center Cost of goods sold	2,075.64	19,000.00	-16,924.36	10.92%
5310 · Restaurant & Catering Costs	57,154.03	288,000.00	-230,845.97	19.85%
<b>Total COGS</b>	<b>80,690.59</b>	<b>400,000.00</b>	<b>-319,309.41</b>	<b>20.17%</b>
<b>Gross Profit</b>	<b>724,215.18</b>	<b>4,332,750.96</b>	<b>-3,608,535.78</b>	<b>16.72%</b>
<b>Expense</b>				
<b>5400 · Direct Non-Operating Expense</b>				
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%
<b>Total 5400 · Direct Non-Operating Expense</b>	<b>4,998.79</b>	<b>49,000.00</b>	<b>-44,001.21</b>	<b>10.2%</b>
<b>5500 · Direct Operating Expenses</b>				
5504 · Bankcard Fees	1,427.27	38,310.00	-36,882.73	3.73%
5506 · Gas/Oil	2,561.34	42,000.00	-39,438.66	6.1%
5508 · Parks Operating Expenses	0.00	1,000.00	-1,000.00	0.0%
<b>5510 · Pro-Shop Expenses</b>				
5520 · Tournament Expenses	59.00	28,000.00	-27,941.00	0.21%
<b>Total 5510 · Pro-Shop Expenses</b>	<b>59.00</b>	<b>28,000.00</b>	<b>-27,941.00</b>	<b>0.21%</b>
5550 · Program Expenditures	10,882.42	26,400.00	-15,517.58	41.22%

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<b>5610 · Restaurant &amp; Catering Expenses</b>				
5601 · Decor	100.82	3,000.00	-2,899.18	3.36%
5602 · Employee Restaurant Training	0.00	2,000.00	-2,000.00	0.0%
5603 · Food Service Supplies	1,838.42	6,000.00	-4,161.58	30.64%
5604 · Linen Service	1,156.03	7,700.00	-6,543.97	15.01%
5605 · Liquor License	925.00	4,800.00	-3,875.00	19.27%
5606 · Small Kitchen Tools & Equipment	3,566.36	10,500.00	-6,933.64	33.97%
<b>Total 5610 · Restaurant &amp; Catering Expenses</b>	<b>7,586.63</b>	<b>34,000.00</b>	<b>-26,413.37</b>	<b>22.31%</b>
<b>5700 · Repairs and Maintenance</b>				
5710 · Building Repair & Maintenance	10,556.33	200,000.00	-189,443.67	5.28%
5720 · Chemicals & Fertilizer	23,860.73	80,000.00	-56,139.27	29.83%
5730 · Equipment Repairs & Maintenance	19,674.27	165,000.00	-145,325.73	11.92%
5735 · Flowers	0.00	3,000.00	-3,000.00	0.0%
5740 · General Repairs & Maintenance	21,065.40	95,000.00	-73,934.60	22.17%
5745 · Irrigation Repairs	3,902.82	29,000.00	-25,097.18	13.46%
5750 · Janitorial & Cleaning Expense	22,753.39	107,000.00	-84,246.61	21.27%
5755 · Landscape Maintenance	275.00	43,000.00	-42,725.00	0.64%
5760 · Pool Expense & Maintenance	3,436.34	15,000.00	-11,563.66	22.91%
5765 · Sand/Soil/Seed	1,560.00	20,000.00	-18,440.00	7.8%
5770 · Supplies/Equipment/Small Tools	1,899.15	35,000.00	-33,100.85	5.43%
<b>Total 5700 · Repairs and Maintenance</b>	<b>108,983.43</b>	<b>792,000.00</b>	<b>-683,016.57</b>	<b>13.76%</b>
<b>5800 · Utilities</b>				
5810 · Electric	18,837.77	136,000.00	-117,162.23	13.85%
5820 · Natural Gas	21,830.83	36,000.00	-14,169.17	60.64%
5830 · Sewer	2,586.60	12,890.00	-10,303.40	20.07%
5840 · Television-Music	861.02	2,500.00	-1,638.98	34.44%
5860 · Trash	2,513.61	11,800.00	-9,286.39	21.3%
5880 · Water	1,399.01	22,400.00	-21,000.99	6.25%
<b>Total 5800 · Utilities</b>	<b>48,028.84</b>	<b>221,590.00</b>	<b>-173,561.16</b>	<b>21.68%</b>
<b>Total 5500 · Direct Operating Expenses</b>	<b>179,528.93</b>	<b>1,183,300.00</b>	<b>-1,003,771.07</b>	<b>15.17%</b>
<b>6000 · General and Administrative</b>				
6010 · Advertising and Promotion	8,291.50	119,000.00	-110,708.50	6.97%
6020 · Automobile Expense	632.18	8,500.00	-7,867.82	7.44%
6030 · Contingency	9,538.72	170,600.00	-161,061.28	5.59%
6040 · Computer and Internet Expenses	54,193.20	128,000.00	-73,806.80	42.34%
6060 · Dues & Subscriptions	2,095.00	6,000.00	-3,905.00	34.92%
6080 · General Operating Supplies	1,554.76	38,200.00	-36,645.24	4.07%
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%
6090 · Insurance Expense - Other	0.00	12,000.00	-12,000.00	0.0%
<b>Total 6090 · Insurance Expense</b>	<b>114,200.00</b>	<b>137,500.00</b>	<b>-23,300.00</b>	<b>83.06%</b>

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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	13,733.83	19,500.00	-5,766.17	70.43%
6140 · Postage & Freight	130.16	1,900.00	-1,769.84	6.85%
6150 · Printing	631.29	1,500.00	-868.71	42.09%
6160 · Professional Fees				
6162 · Accounting	22,500.00	90,000.00	-67,500.00	25.0%
6164 · Audit-Statutory	0.00	20,000.00	-20,000.00	0.0%
6166 · Legal	2,373.50	20,000.00	-17,626.50	11.87%
6160 · Professional Fees - Other	4,327.75	30,000.00	-25,672.25	14.43%
<b>Total 6160 · Professional Fees</b>	<b>29,201.25</b>	<b>160,000.00</b>	<b>-130,798.75</b>	<b>18.25%</b>
6210 · Security & Cameras	654.33	9,000.00	-8,345.67	7.27%
6230 · Training/Continuing Education	6,806.90	15,500.00	-8,693.10	43.92%
<b>Total 6000 · General and Administrative</b>	<b>242,083.12</b>	<b>861,250.00</b>	<b>-619,166.88</b>	<b>28.11%</b>
6600 · Wages, Benefits & PR Tax Exp				
6500 · Wages	343,436.69	2,178,443.93	-1,835,007.24	15.77%
6610 · Employee Background Verif	383.55	5,500.00	-5,116.45	6.97%
6620 · Employee Relations	5,762.57	2,000.00	3,762.57	288.13%
6630 · Employee Insurance	78,195.16	207,371.56	-129,176.40	37.71%
6640 · Retirement Matching Expense	16,263.56	66,792.00	-50,528.44	24.35%
6650 · Uniforms	1,393.99	5,800.00	-4,406.01	24.03%
6660 · Payroll Services	1,977.29	8,000.00	-6,022.71	24.72%
6701 · Payroll Taxes	32,604.19	173,837.91	-141,233.72	18.76%
6800 · Independent Contractors	3,529.80	27,900.00	-24,370.20	12.65%
<b>Total 6600 · Wages, Benefits &amp; PR Tax Exp</b>	<b>483,546.80</b>	<b>2,675,645.40</b>	<b>-2,192,098.60</b>	<b>18.07%</b>
<b>Total Expense</b>	<b>910,157.64</b>	<b>4,769,195.40</b>	<b>-3,859,037.76</b>	<b>19.08%</b>
<b>Net Ordinary Income</b>	<b>-185,942.46</b>	<b>-436,444.44</b>	<b>250,501.98</b>	<b>42.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
7010 · Transfer In	0.00	3,874,469.00	-3,874,469.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>3,874,469.00</b>	<b>-3,874,469.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
8000 · Capital Outlay				
8110 · Butler Building	0.00	400,000.00	-400,000.00	0.0%
8200 · Golf Course				
8210 · Building				
8215 · Restaurant Remodel FFE	16,169.94			
8210 · Building - Other	5,132.51	470,000.00	-464,867.49	1.09%
<b>Total 8210 · Building</b>	<b>21,302.45</b>	<b>470,000.00</b>	<b>-448,697.55</b>	<b>4.53%</b>
8220 · Cart Paths	0.00	170,000.00	-170,000.00	0.0%
8240 · Fencing Projects	18,000.00	42,000.00	-24,000.00	42.86%

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<b>8250 · Golf Equipment</b>				
8252 · Carts	42,750.00	43,050.00	-300.00	99.3%
8254 · Golf Maint Equip	94,552.30	103,000.00	-8,447.70	91.8%
<b>Total 8250 · Golf Equipment</b>	<u>137,302.30</u>	<u>146,050.00</u>	<u>-8,747.70</u>	<u>94.01%</u>
8295 · Tent-Event Center	1,937.50	180,000.00	-178,062.50	1.08%
<b>Total 8200 · Golf Course</b>	<u>178,542.25</u>	<u>1,008,050.00</u>	<u>-829,507.75</u>	<u>17.71%</u>
<b>8300 · Parks</b>				
8320 · Parks Building & Structures	14,400.84			
8350 · Sunset Park	18,770.00			
8370 · Land Improvements	2,860.30	70,000.00	-67,139.70	4.09%
8390 · Trails	5,980.00	296,250.00	-290,270.00	2.02%
<b>Total 8300 · Parks</b>	<u>42,011.14</u>	<u>366,250.00</u>	<u>-324,238.86</u>	<u>11.47%</u>
<b>8400 · Rec Center Capital Improvements</b>				
8430 · Pool Projects	12,465.00	420,000.00	-407,535.00	2.97%
8440 · Rec Building Improvements	21,450.28	295,000.00	-273,549.72	7.27%
8450 · Rec Equipment	8,313.43	35,000.00	-26,686.57	23.75%
8460 · Roof/Solar	19,000.00			
8480 · Tennis Courts	0.00	13,000.00	-13,000.00	0.0%
<b>Total 8400 · Rec Center Capital Improvements</b>	<u>61,228.71</u>	<u>763,000.00</u>	<u>-701,771.29</u>	<u>8.03%</u>
<b>Total 8000 · Capital Outlay</b>	<u>281,782.10</u>	<u>2,537,300.00</u>	<u>-2,255,517.90</u>	<u>11.11%</u>
9010 · Transfers Out	0.00	3,874,469.00	-3,874,469.00	0.0%
<b>Total Other Expense</b>	<u>281,782.10</u>	<u>6,411,769.00</u>	<u>-6,129,986.90</u>	<u>4.4%</u>
<b>Net Other Income</b>	<u>-281,782.10</u>	<u>-2,537,300.00</u>	<u>2,255,517.90</u>	<u>11.11%</u>
<b>Net Income</b>	<u><b>-467,724.56</b></u>	<u><b>-2,973,744.44</b></u>	<u><b>2,506,019.88</b></u>	<u><b>15.73%</b></u>