Parachute Battlement Mesa Park & Rec District
Statement of Activities - Budget versus Actual
For the Nine Months Ended September 30, 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Misc. Income	5,937.99	4,500.00	1,437.99	131.96%
4200 · Non-Operating Income				
4201 · Contributions	3,433.00	8,000.00	-4,567.00	42.91%
4210 · Conservation Trust Fund	13,637.10	24,000.00	-10,362.90	56.82%
4220 · Gas Royalties	15,473.83	25,000.00	-9,526.17	61.9%
4230 · Grants	27,000.00	140,500.00	-113,500.00	19.22%
4240 · Interest Income	130,694.35	199,000.00	-68,305.65	65.68%
4250 · Property Tax Revenue				
4241 · Abatement	-114.12	-2,000.00	1,885.88	5.71%
4242 · Delinquent Taxes	1,290.96	15.00	1,275.96	8,606.4%
4244 · Interest on Abatements	-1.14			
4245 · Interest on Deliquent Taxes	76.02	100.00	-23.98	76.02%
4246 · Specific Ownership Tax	86,833.86	150,000.00	-63,166.14	57.89%
4250 · Property Tax Revenue - Other	1,548,006.61	1,574,447.76	-26,441.15	98.32%
Total 4250 · Property Tax Revenue	1,636,092.19	1,722,562.76	-86,470.57	94.98%
Total 4200 · Non-Operating Income	1,826,330.47	2,119,062.76	-292,732.29	86.19%
4500 · Operating Income				
4510 · Course Income				
4511 · Cart Fees	206,577.11	200,000.00	6,577.11	103.29%
4513 · Driving Range	43,064.00	36,000.00	7,064.00	119.62%
4514 · Equipment Rentals	2,602.50	2,500.00	102.50	104.1%
4515 · Gift card	21,564.94	500.00	21,064.94	4,312.99%
4517 · Green Fees	510,594.63	450,000.00	60,594.63	113.47%
4518 · Memberships	275,140.00	250,000.00	25,140.00	110.06%
4519 · Sponsorships	0.00	6,000.00	-6,000.00	0.0%
4520 · Tournament Income	-275.00	77,000.00	-77,275.00	-0.36%
4510 · Course Income - Other	8,188.70			
Total 4510 · Course Income	1,067,456.88	1,022,000.00	45,456.88	104.45%
4550 · Golf Pro Shop Sales				
4551 · Balls-Gloves	36,728.38	22,000.00	14,728.38	166.95%
4552 · Hard Goods	60,273.93	82,000.00	-21,726.07	73.51%
4553 · Headwear	10,756.50	7,000.00	3,756.50	153.66%
4554 · Soft Goods	39,111.41	75,000.00	-35,888.59	52.15%
Total 4550 · Golf Pro Shop Sales	146,870.22	186,000.00	-39,129.78	78.96%
4600 · Golf Course Restaurant Revenue				
4610 · Food Sales - Callahan's	377,625.96	500,000.00	-122,374.04	75.53%
4620 · Llquor Sales - Callahan's	180,126.13	250,000.00	-69,873.87	72.05%
Total 4600 · Golf Course Restaurant Re	557,752.09	750,000.00	-192,247.91	74.37%
4700 · Program Income				
4710 · Boxing	5,048.00			
4730 · Misc. Program Income	28,702.45	0.00	28,702.45	100.0%
4700 · Program Income - Other	0.00	70,000.00	-70,000.00	0.0%
Total 4700 · Program Income	33,750.45	70,000.00	-36,249.55	48.22%
4800 · Rec Sales				
4803 · Charge for Services	13,466.42	13,000.00	466.42	103.59%
4805 · Credit Card Fee Income	5,300.48	7,500.00	-2,199.52	70.67%
4808 · Day Passes	44,433.90	52,000.00	-7,566.10	85.45%
4812 · Memberships				
4814 · Membership In District	155,083.15	0.00	155,083.15	100.0%
4816 · Memberships Out of District	18,457.00	0.00	18,457.00	100.0%

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4812 · Memberships - Other	0.00	253,000.00	-253,000.00	0.0%
Total 4812 · Memberships	173,540.15	253,000.00	-79,459.85	68.59%
4818 · Punch Pass	1,456.25	5,100.00	-3,643.75	28.55%
4820 · Rentals-Room & Equip	11,156.50	30,000.00	-18,843.50	37.19%
4822 · Sale of Goods	17,120.05	24,000.00	-6,879.95	71.33%
4824 · Silver Sneakers & Active Fit	3,362.50	10,000.00	-6,637.50	33.63%
4826 · Swim Lessons	5,438.00	8,000.00	-2,562.00	67.98%
4828 · Universal Tickets	355.00			
4800 · Rec Sales - Other	35,972.46	100,000.00	-64,027.54	35.97%
Total 4800 · Rec Sales	311,601.71	502,600.00	-190,998.29	62.0%
4910 · Rental Income	-50.00			
Total 4500 · Operating Income	2,117,381.35	2,530,600.00	-413,218.65	83.67%
Total Income	3,949,649.81	4,654,162.76	-704,512.95	84.86%
Cost of Goods Sold				
5000 · Cost of Goods Sold				
5100 · Pro Shop Cost of Goods Sold	133,404.02	93,000.00	40,404.02	143.45%
5210 · Rec Center Cost of goods sold	6,740.60	19,000.00	-12,259.40	35.48%
5310 · Restaurant & Catering Costs				
5311 · Food Costs	166,856.95	190,000.00	-23,143.05	87.82%
5312 · Liquor Costs	67,883.42	95,000.00	-27,116.58	71.46%
5313 · TOGO & Paper Products	0.00	3,000.00	-3,000.00	0.0%
Total 5310 · Restaurant & Catering Cos	234,740.37	288,000.00	-53,259.63	81.51%
5000 · Cost of Goods Sold - Other	-390.60			
Total 5000 · Cost of Goods Sold	374,494.39	400,000.00	-25,505.61	93.62%
Total COGS	374,494.39	400,000.00	-25,505.61	93.62%
Gross Profit	3,575,155.42	4,254,162.76	-679,007.34	84.04%
Expense				
5400 · Direct Non-Operating Expense				
5420 · Treasurer's Fees	30,971.23	42,000.00	-11,028.77	73.74%
5450 · Grant Preparation	5,393.75	7,000.00	-1,606.25	77.05%
Total 5400 · Direct Non-Operating Expense	36,364.98	49,000.00	-12,635.02	74.21%
5500 · Direct Operating Expenses				
5504 · Bankcard Fees	4,942.24	38,310.00	-33,367.76	12.9%
5506 · Gas/Oil	27,695.47	42,000.00	-14,304.53	65.94%
5508 · Parks Operating Expenses	-279.24	1,000.00	-1,279.24	-27.92%
5510 · Pro-Shop Expenses				
5520 · Tournament Expenses	2,373.25	28,000.00	-25,626.75	8.48%
Total 5510 · Pro-Shop Expenses	2,373.25	28,000.00	-25,626.75	8.48%
5550 · Program Expenditures	23,427.91	26,400.00	-2,972.09	88.74%
5600 · General Operating Expenses	188.93			
5610 · Restaurant & Catering Expenses				
5601 · Decor	100.82	3,000.00	-2,899.18	3.36%
5602 · Employee Restaurant Training	7.29	2,000.00	-1,992.71	0.37%
5603 · Food Service Supplies	3,354.07	6,000.00	-2,645.93	55.9%
5604 · Linen Service	4,254.81	7,700.00	-3,445.19	55.26%
5605 · Liquor License	1,293.99	4,800.00	-3,506.01	26.96%
5606 · Small Kitchen Tools & Equipment	11,351.60	10,500.00	851.60	108.11%
5607 · - Other Restaurant Expenses	700.00			
5610 · Restaurant & Catering Expense	900.00			
Total 5610 · Restaurant & Catering Expe	21,962.58	34,000.00	-12,037.42	64.6%
5700 · Repairs and Maintenance				
5710 · Building Repair & Maintenance	46,884.91	200,000.00	-153,115.09	23.44%

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5720 · Chemicals & Fertilizer	58,489.87	80,000.00	-21,510.13	73.11%
5725 · Course Maintenance Expense	728.00			
5730 · Equipment Repairs & Maintenance	106,904.40	165,000.00	-58,095.60	64.79%
5735 · Flowers	0.00	3,000.00	-3,000.00	0.0%
5740 · General Repairs & Maintenance	98,843.02	95,000.00	3,843.02	104.05%
5745 · Irrigation Repairs	46,409.74	29,000.00	17,409.74	160.03%
5750 · Janitorial & Cleaning Expense	55,725.48	107,000.00	-51,274.52	52.08%
5755 · Landscape Maintenance	1,033.49	43,000.00	-41,966.51	2.4%
5760 · Pool Expense & Maintenance	29,762.16	15,000.00	14,762.16	198.41%
5765 · Sand/Soil/Seed	8,093.03	20,000.00	-11,906.97	40.47%
5770 · Supplies/Equipment/Small Tools	5,228.31	35,000.00	-29,771.69	14.94%
Total 5700 · Repairs and Maintenance	458,102.41	792,000.00	-333,897.59	57.84%
5800 · Utilities				
5810 · Electric	120,924.65	136,000.00	-15,075.35	88.92%
5820 · Natural Gas	28,528.11	36,000.00	-7,471.89	79.25%
5830 · Sewer	5,399.08	12,890.00	-7,490.92	41.89%
5840 · Television-Music	3,038.60	2,500.00	538.60	121.54%
5860 · Trash	7,116.88	11,800.00	-4,683.12	60.31%
5880 · Water	19,525.81	22,400.00	-2,874.19	87.17%
5800 · Utilities - Other	10,093.03			
Total 5800 · Utilities	194,626.16	221,590.00	-26,963.84	87.83%
Total 5500 · Direct Operating Expenses	733,039.71	1,183,300.00	-450,260.29	61.95%
6000 · General and Administrative				
6010 · Advertising and Promotion	15,192.75	69,000.00	-53,807.25	22.02%
6020 · Automobile Expense	3,404.32	8,500.00	-5,095.68	40.05%
6030 · Contingency	19,719.17	170,600.00	-150,880.83	11.56%
6040 · Computer and Internet Expenses	139,605.21	128,000.00	11,605.21	109.07%
6060 · Dues & Subscriptions	17,800.22	6,000.00	11,800.22	296.67%
6080 · General Operating Supplies	4,652.81	18,200.00	-13,547.19	25.57%
6090 · Insurance Expense				
6092 · Property & Liability	68,741.00	60,500.00	8,241.00	113.62%
6094 · Workers Comp	45,359.00	52,000.00	-6,641.00	87.23%
6090 · Insurance Expense - Other	0.00	1,200.00	-1,200.00	0.0%
Total 6090 · Insurance Expense	114,100.00	113,700.00	400.00	100.35%
6100 · Licenses	445.00	3,800.00	-3,355.00	11.71%
6110 · Miscellaneous	45,759.73	3,500.00	42,259.73	1,307.42%
6120 · Office Equipment	2,239.97	23,500.00	-21,260.03	9.53%
6130 · Office Supplies	20,236.27	19,500.00	736.27	103.78%
6140 · Postage & Freight	652.56	1,900.00	-1,247.44	34.35%
6150 · Printing	631.29	-250.00	881.29	-252.52%
6160 · Professional Fees				
6162 · Accounting	45,150.95	90,000.00	-44,849.05	50.17%
6164 · Audit-Statutory	7,000.00	16,000.00	-9,000.00	43.75%
6166 · Legal	5,273.50	20,000.00	-14,726.50	26.37%
6160 · Professional Fees - Other	52,785.91	25,000.00	27,785.91	211.14%
Total 6160 · Professional Fees	110,210.36	151,000.00	-40,789.64	72.99%
6210 · Security & Cameras	1,529.31	9,000.00	-7,470.69	16.99%
6220 · Telephone Expense	1,634.29			
6230 · Training/Continuing Education	12,809.71	15,500.00	-2,690.29	82.64%
Total 6000 · General and Administrative	510,622.97	741,450.00	-230,827.03	68.87%
6600 · Wages, Benefits & PR Tax Exp	1,867,478.88	2,617,769.37	-750,290.49	71.34%
Total Expense	3,147,506.54	4,591,519.37	-1,444,012.83	68.55%

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	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Net Ordinary Income	427,648.88	-337,356.61	765,005.49	-126.77%
Other Income/Expense				
Other Income				
7010 · Transfer In	0.00	3,834,469.00	-3,834,469.00	0.0%
Total Other Income	0.00	3,834,469.00	-3,834,469.00	0.0%
Other Expense				
8000 · Capital Outlay				
8110 · Butler Building	8,793.17	400,000.00	-391,206.83	2.2%
8200 · Golf Course	591,452.37	1,008,050.00	-416,597.63	58.67%
8300 · Parks	401,708.06	366,250.00	35,458.06	109.68%
8400 · Rec Center Capital Improvements	506,402.07	763,000.00	-256,597.93	66.37%
Total 8000 · Capital Outlay	1,508,355.67	2,537,300.00	-1,028,944.33	59.45%
9010 · Transfers Out	0.00	3,874,469.00	-3,874,469.00	0.0%
Total Other Expense	1,508,355.67	6,411,769.00	-4,903,413.33	23.53%
Net Other Income	-1,508,355.67	-2,577,300.00	1,068,944.33	58.53%
Net Income	**-1,080,706.79**	**-2,914,656.61**	**1,833,949.82**	**37.08%**