

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of January 31, 2022

Accrual Basis

	Jan 31, 22	Jan 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	361.54	465.13	-103.59	-22.3%
General Fund-DDA0003	51,376.16	428,090.21	-376,714.05	-88.0%
Golf Course Fund-DDA0005	90,037.60	24,268.67	65,768.93	271.0%
Rec Center Fund-DDA0004	47,532.64	28,128.07	19,404.57	69.0%
Total Alpine Bank-Total Funds	189,307.94	480,952.08	-291,644.14	-60.6%
ColoTrust				
ColoTrust-Golf	267,372.30	167,288.01	100,084.29	59.8%
ColoTrust-Rec	109,799.89	1,089,452.31	-979,652.42	-89.9%
ColoTrust General Fund	430,184.42	2,754,320.13	-2,324,135.71	-84.4%
General Edge Fund	2,497,290.26	0.00	2,497,290.26	100.0%
Rec Center Edge	898,863.23	0.00	898,863.23	100.0%
Total ColoTrust	4,203,510.10	4,011,060.45	192,449.65	4.8%
Total Checking/Savings	4,392,818.04	4,492,012.53	-99,194.49	-2.2%
Other Current Assets				
Inventory				
Golf Balls/Gloves	4,491.22	4,698.55	-207.33	-4.4%
Hard Goods	2,179.79	4,001.50	-1,821.71	-45.5%
Hats/Misc	7,050.08	8,495.12	-1,445.04	-17.0%
Soft Goods	3,372.89	9,969.44	-6,596.55	-66.2%
Total Inventory	17,093.98	27,164.61	-10,070.63	-37.1%
Petty Cash				
Petty Cash Golf Course	700.00	700.00	0.00	0.0%
Petty Cash Rec Center	669.60	669.60	0.00	0.0%
Total Petty Cash	1,369.60	1,369.60	0.00	0.0%
Property Taxes Receivable	1,593,150.52	1,388,010.52	205,140.00	14.8%
Rec Inventory	2,022.00	1,440.38	581.62	40.4%
Total Other Current Assets	1,613,636.10	1,417,985.11	195,650.99	13.8%
Total Current Assets	6,006,454.14	5,909,997.64	96,456.50	1.6%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
CP Equip Accum Depr	-61,072.00	-46,279.00	-14,793.00	-32.0%
CP Equipment - Other	265,993.59	265,993.59	0.00	0.0%

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Total CP Equipment	204,921.59	219,714.59	-14,793.00	-6.7%
CP Land Improvements				
Asphalt Road & Parking Lot				
Asphalt Road Depreciation	-70,456.00	-54,318.00	-16,138.00	-29.7%
Asphalt Road & Parking Lot - Other	242,069.18	242,069.18	0.00	0.0%
Total Asphalt Road & Parking Lot	171,613.18	187,751.18	-16,138.00	-8.6%
CP Land Improvement Other Depr				
Restroom				
Restroom Depreciation	-18,176.00	-13,632.00	-4,544.00	-33.3%
Restroom - Other	95,161.62	95,161.62	0.00	0.0%
Total Restroom	76,985.62	81,529.62	-4,544.00	-5.6%
CP Land Improvements - Other	1,355,713.95	1,355,713.95	0.00	0.0%
Total CP Land Improvements	1,602,348.75	1,623,030.75	-20,682.00	-1.3%
Total COMMUNITY PARK	1,807,270.34	1,842,745.34	-35,475.00	-1.9%
DAISY DITCH	9,130.42	5,672.42	3,458.00	61.0%
GOLF COURSE				
BMGC Land & Improvements				
Golf Course Water Rights	50,000.00	50,000.00	0.00	0.0%
Irrigation System				
Irrigation Back 9	1,012,311.37	296,622.00	715,689.37	241.3%
Irrigation System Depr	-81,083.00	-23,958.00	-57,125.00	-238.4%
Irrigation System - Other	1,402,855.39	1,284,846.09	118,009.30	9.2%
Total Irrigation System	2,334,083.76	1,557,510.09	776,573.67	49.9%
Land Improve Depr other				
Parking Lots				
Parking Lot Depreciation	-31,180.00	-23,385.00	-7,795.00	-33.3%
Parking Lots - Other	155,901.32	155,901.32	0.00	0.0%
Total Parking Lots	124,721.32	132,516.32	-7,795.00	-5.9%
Tee Boxes				
Tee Box Depreciation	-7,328.00	-5,496.00	-1,832.00	-33.3%
Tee Boxes - Other	27,477.82	27,477.82	0.00	0.0%
Total Tee Boxes	20,149.82	21,981.82	-1,832.00	-8.3%
BMGC Land & Improvements - Other	642,722.60	627,722.60	15,000.00	2.4%
Total BMGC Land & Improvements	3,161,381.50	2,384,001.83	777,379.67	32.6%
Golf Course Buildings				
Golf Course Bldg Depr	-295,031.00	-244,454.00	-50,577.00	-20.7%

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Golf Course Buildings - Other	1,382,647.84	1,382,647.84	0.00	0.0%
Total Golf Course Buildings	1,087,616.84	1,138,193.84	-50,577.00	-4.4%
Machinery-Equipment				
Golf-Accum Depreciation Equip	-464,954.00	-359,046.00	-105,908.00	-29.5%
Machinery-Equipment - Other	1,021,982.45	1,021,982.45	0.00	0.0%
Total Machinery-Equipment	557,028.45	662,936.45	-105,908.00	-16.0%
Total GOLF COURSE	4,806,026.79	4,185,132.12	620,894.67	14.8%
PARK & REC DIVISION				
P&R Building & Improvements				
P&R Accumulated Depr Bldgs.	-84,600.00	-84,600.00	0.00	0.0%
P&R Building & Improvements - Other	84,600.00	84,600.00	0.00	0.0%
Total P&R Building & Improvements	0.00	0.00	0.00	0.0%
P&R Equipment				
Accum Depreciation-Equip	-230,332.00	-223,707.00	-6,625.00	-3.0%
P&R Equipment - Other	302,582.00	302,582.00	0.00	0.0%
Total P&R Equipment	72,250.00	78,875.00	-6,625.00	-8.4%
P&R Land	384,258.00	384,258.00	0.00	0.0%
P&R Water Rights	15,000.00	15,000.00	0.00	0.0%
Total PARK & REC DIVISION	471,508.00	478,133.00	-6,625.00	-1.4%
PBM Trail				
PBM Trail Depr Exp	-26,741.00	-16,981.00	-9,760.00	-57.5%
PBM Trail - Other	292,792.05	292,792.05	0.00	0.0%
Total PBM Trail	266,051.05	275,811.05	-9,760.00	-3.5%
REC CENTER				
HVAC				
HVAC depreciation	-14,294.00	-7,147.00	-7,147.00	-100.0%
HVAC - Other	150,074.11	150,074.11	0.00	0.0%
Total HVAC	135,780.11	142,927.11	-7,147.00	-5.0%
Rec Center Building				
Fire Alarm				
Fire Alarm Depr	-20,909.00	-16,175.00	-4,734.00	-29.3%
Fire Alarm - Other	71,013.74	71,013.74	0.00	0.0%
Total Fire Alarm	50,104.74	54,838.74	-4,734.00	-8.6%
Flooring	114,761.08	21,325.60	93,435.48	438.1%

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Pool Projects				
Pool Project Depr	-79,473.00	-55,905.00	-23,568.00	-42.2%
Pool Projects - Other	250,660.36	227,282.47	23,377.89	10.3%
Total Pool Projects	171,187.36	171,377.47	-190.11	-0.1%
Rec Bldg-Accum Depr	-344,297.00	-226,121.00	-118,176.00	-52.3%
Rec Center Building - Other	1,125,023.00	1,125,023.00	0.00	0.0%
Total Rec Center Building	1,116,779.18	1,146,443.81	-29,664.63	-2.6%
Rec Center Equipment				
Exercise Equip	51,271.72	44,771.72	6,500.00	14.5%
POS System	7,368.71	7,368.71	0.00	0.0%
Rec Equip Accum Depr	-65,913.00	-51,089.00	-14,824.00	-29.0%
Rec Center Equipment - Other	93,759.30	93,759.30	0.00	0.0%
Total Rec Center Equipment	86,486.73	94,810.73	-8,324.00	-8.8%
Rec Center Land	275,000.00	0.00	275,000.00	100.0%
Rec Center Parking Lot				
Rec Parking-Accum Depr	-52,356.00	-43,630.00	-8,726.00	-20.0%
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00	0.0%
Total Rec Center Parking Lot	22,325.00	31,051.00	-8,726.00	-28.1%
Ropes Course				
Ropes Course Depreciation	-3,150.00	-1,575.00	-1,575.00	-100.0%
Ropes Course - Other	31,500.00	31,500.00	0.00	0.0%
Total Ropes Course	28,350.00	29,925.00	-1,575.00	-5.3%
Tennis Court Remodel				
Tennis Court remodel Depr	-3,049.00	0.00	-3,049.00	-100.0%
Tennis Court Remodel - Other	60,972.60	0.00	60,972.60	100.0%
Total Tennis Court Remodel	57,923.60	0.00	57,923.60	100.0%
Total REC CENTER	1,722,644.62	1,445,157.65	277,486.97	19.2%
Total Fixed Assets	9,082,631.22	8,232,651.58	849,979.64	10.3%
TOTAL ASSETS	15,089,085.36	14,142,649.22	946,436.14	6.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-3,231.44	48.25	-3,279.69	-6,797.3%
Total Accounts Payable	-3,231.44	48.25	-3,279.69	-6,797.3%

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Credit Cards				
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Choate Credit Card	1,019.50	1,733.00	-713.50	-41.2%
Curtis Credit Card	204.44	1,242.72	-1,038.28	-83.6%
Matzl Credit card	3,430.38	86.87	3,343.51	3,848.9%
McCredie Credit Card	1,716.13	858.65	857.48	99.9%
Reed Credit Card	0.00	949.68	-949.68	-100.0%
Total Credit Cards	6,370.45	4,870.92	1,499.53	30.8%
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Other Current Liabilities				
Deferred Property Taxes	1,593,150.52	1,388,010.52	205,140.00	14.8%
Direct Deposit Liabilities	-3.36	0.00	-3.36	-100.0%
Payroll Liabilities	34,653.81	5,574.47	29,079.34	521.7%
Restaurant Security Deposit	1,150.00	1,150.00	0.00	0.0%
Sales Tax Payable	-732.71	-700.06	-32.65	-4.7%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	1,678,218.26	1,444,034.93	234,183.33	16.2%
Total Current Liabilities	1,681,357.27	1,448,954.10	232,403.17	16.0%
Total Liabilities	1,681,357.27	1,448,954.10	232,403.17	16.0%
Equity				
Opening Balance Equity	-2,877,719.62	-2,877,719.62	0.00	0.0%
Opening Balance Equity	6,134,198.59	5,859,198.59	275,000.00	4.7%
Retained Earnings	10,233,965.34	9,562,115.83	671,849.51	7.0%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	-32,716.22	200,100.32	-232,816.54	-116.4%
Total Equity	13,407,728.09	12,693,695.12	714,032.97	5.6%
TOTAL LIABILITIES & EQUITY	15,089,085.36	14,142,649.22	946,436.14	6.7%