

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

Accrual Basis

	Mar 31, 22	Mar 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	137.79	10,258.93	-10,121.14	-98.7%
General Fund-DDA0003	447,442.65	364,479.03	82,963.62	22.8%
Golf Course Fund-DDA0005	160,979.56	138,270.15	22,709.41	16.4%
Rec Center Fund-DDA0004	47,723.80	27,377.81	20,345.99	74.3%
Total Alpine Bank-Total Funds	656,283.80	540,385.92	115,897.88	21.5%
ColoTrust				
ColoTrust-Golf	267,449.70	167,308.26	100,141.44	59.9%
ColoTrust-Rec	109,831.68	1,089,584.16	-979,752.48	-89.9%
ColoTrust General Fund	230,255.95	2,954,656.89	-2,724,400.94	-92.2%
General Edge Fund	2,490,990.72	0.00	2,490,990.72	100.0%
Rec Center Edge	896,595.80	0.00	896,595.80	100.0%
Total ColoTrust	3,995,123.85	4,211,549.31	-216,425.46	-5.1%
Total Checking/Savings	4,651,407.65	4,751,935.23	-100,527.58	-2.1%
Other Current Assets				
Inventory				
Golf Balls/Gloves	9,609.35	9,375.43	233.92	2.5%
Hard Goods	9,835.21	12,013.13	-2,177.92	-18.1%
Hats/Misc	6,672.85	11,646.85	-4,974.00	-42.7%
Soft Goods	9,099.49	21,066.93	-11,967.44	-56.8%
Total Inventory	35,216.90	54,102.34	-18,885.44	-34.9%
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	2,780.69	2,342.85	437.84	18.7%
Total Other Current Assets	1,632,517.71	1,445,825.31	186,692.40	12.9%
Total Current Assets	6,283,925.36	6,197,760.54	86,164.82	1.4%
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	-1,964.00	-1,964.00	0.00	0.0%
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	-10,296.00	-5,729.00	-4,567.00	-79.7%
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	<u>15,366,556.58</u>	<u>14,430,412.12</u>	<u>936,144.46</u>	<u>6.5%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-167.58	48.25	-215.83	-447.3%
Total Accounts Payable	-167.58	48.25	-215.83	-447.3%

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Credit Cards				
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Choate Credit Card	3,413.51	326.98	3,086.53	944.0%
Curtis Credit Card	0.00	239.54	-239.54	-100.0%
Matzl Credit card	2,237.05	980.46	1,256.59	128.2%
McCredie Credit Card	1,032.48	843.87	188.61	22.4%
Ochs Credit Card	685.90	0.00	685.90	100.0%
Reed Credit Card	0.00	2,112.09	-2,112.09	-100.0%
Total Credit Cards	7,368.94	4,502.94	2,866.00	63.7%
Total Credit Cards	7,368.94	4,502.94	2,866.00	63.7%
Other Current Liabilities				
Deferred Property Taxes	1,593,150.52	1,388,010.52	205,140.00	14.8%
Direct Deposit Liabilities	-36.04	-3.36	-32.68	-972.6%
Payroll Liabilities	17,777.77	-3,315.09	21,092.86	636.3%
Restaurant Security Deposit	1,150.00	1,150.00	0.00	0.0%
Sales Tax Payable				
Sales Tax Payable- Golf Course	-873.44	-480.49	-392.95	-81.8%
Sales Tax Payable-Rec Center	221.72	36.60	185.12	505.8%
Total Sales Tax Payable	-651.72	-443.89	-207.83	-46.8%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	1,661,390.53	1,435,398.18	225,992.35	15.7%
Total Current Liabilities	1,668,591.89	1,439,949.37	228,642.52	15.9%
Total Liabilities	1,668,591.89	1,439,949.37	228,642.52	15.9%
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	10,235,136.45	9,562,127.85	673,008.60	7.0%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	256,349.27	496,855.93	-240,506.66	-48.4%
Total Equity	13,697,964.69	12,990,462.75	707,501.94	5.5%
TOTAL LIABILITIES & EQUITY	15,366,556.58	14,430,412.12	936,144.46	6.5%