

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

Accrual Basis

	Aug 31, 22	Aug 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	5,461.34	4,320.58	1,140.76	26.4%
General Fund-DDA0003	394,606.75	315,515.44	79,091.31	25.1%
Golf Course Fund-DDA0005	248,430.25	134,615.18	113,815.07	84.6%
Rec Center Fund-DDA0004	17,455.60	25,454.93	-7,999.33	-31.4%
Total Alpine Bank-Total Funds	665,953.94	479,906.13	186,047.81	38.8%
ColoTrust				
ColoTrust-Golf	268,875.87	167,338.17	101,537.70	60.7%
ColoTrust-Rec	110,417.41	189,775.84	-79,358.43	-41.8%
ColoTrust General Fund	733,737.79	1,130,098.15	-396,360.36	-35.1%
General Edge Fund	2,502,250.55	2,000,580.26	501,670.29	25.1%
Rec Center Edge	900,648.62	900,022.04	626.58	0.1%
Total ColoTrust	4,515,930.24	4,387,814.46	128,115.78	2.9%
Total Checking/Savings	5,181,884.18	4,867,720.59	314,163.59	6.5%
Other Current Assets				
Inventory				
Golf Balls/Gloves	13,572.70	8,868.56	4,704.14	53.0%
Hard Goods	24,938.23	10,150.49	14,787.74	145.7%
Hats/Misc	3,887.28	9,561.39	-5,674.11	-59.3%
Soft Goods	19,898.61	10,370.34	9,528.27	91.9%
Total Inventory	62,296.82	38,950.78	23,346.04	59.9%
Petty Cash				
Petty Cash Golf Course	700.00	700.00	0.00	0.0%
Petty Cash P&R	200.00	0.00	200.00	100.0%
Petty Cash Rec Center	669.60	669.60	0.00	0.0%
Total Petty Cash	1,569.60	1,369.60	200.00	14.6%
Property Taxes Receivable	1,593,150.52	1,388,010.52	205,140.00	14.8%
Rec Inventory	1,271.07	5,139.26	-3,868.19	-75.3%
Total Other Current Assets	1,658,288.01	1,433,470.16	224,817.85	15.7%
Total Current Assets	6,840,172.19	6,301,190.75	538,981.44	8.6%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
CP Equip Accum Depr	-61,072.00	-46,279.00	-14,793.00	-32.0%

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CP Equipment - Other	265,993.59	265,993.59	0.00	0.0%
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	9,093.42	5,672.42	3,421.00	60.3%
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	316,140.31	696,171.06	220.2%
Irrigation System Depr	-81,083.00	-23,958.00	-57,125.00	-238.4%
Irrigation System - Other	1,402,855.39	1,285,161.09	117,694.30	9.2%
Total Irrigation System	2,334,083.76	1,577,343.40	756,740.36	48.0%
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	2,403,835.14	757,546.36	31.5%

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Golf Course Buildings				
Golf Course Bldg Depr	-295,031.00	-244,454.00	-50,577.00	-20.7%
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	4,204,965.43	601,061.36	14.3%
PARK & REC DIVISION				
P&R Building & Improvements				
P&R Accumlated 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%

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Flooring	114,761.08	21,325.60	93,435.48	438.1%
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	9,082,594.22	8,252,484.89	830,109.33	10.1%
TOTAL ASSETS	<u>15,922,766.41</u>	<u>14,553,675.64</u>	<u>1,369,090.77</u>	<u>9.4%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	48.25	48.25	0.00	0.0%

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Total Accounts Payable	48.25	48.25	0.00	0.0%
Credit Cards				
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Choate Credit Card	4,342.26	956.34	3,385.92	354.1%
Curtis Credit Card	0.00	70.20	-70.20	-100.0%
Matzl Credit card	3,454.62	4,585.09	-1,130.47	-24.7%
McCredie Credit Card	1,279.98	241.74	1,038.24	429.5%
Ochs Credit Card	599.69	0.00	599.69	100.0%
Reed Credit Card	0.00	1,963.38	-1,963.38	-100.0%
Total Credit Cards	9,676.55	7,816.75	1,859.80	23.8%
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Other Current Liabilities				
*Payroll Liabilities	105.91	0.00	105.91	100.0%
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	-5,534.48	-18,667.53	13,133.05	70.4%
Restaurant Security Deposit	2,530.00	1,150.00	1,380.00	120.0%
Sales Tax Payable				
Sales Tax Payable- Golf Course	-1,674.31	106.39	-1,780.70	-1,673.8%
Sales Tax Payable-Rec Center	234.20	182.16	52.04	28.6%
Total Sales Tax Payable	-1,440.11	288.55	-1,728.66	-599.1%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	1,638,775.80	1,420,778.18	217,997.62	15.3%
Total Current Liabilities	1,648,500.60	1,428,643.18	219,857.42	15.4%
Total Liabilities	1,648,500.60	1,428,643.18	219,857.42	15.4%
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	10,237,427.47	9,562,225.12	675,202.35	7.1%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	830,359.37	631,328.37	199,031.00	31.5%
Total Equity	14,274,265.81	13,125,032.46	1,149,233.35	8.8%
TOTAL LIABILITIES & EQUITY	15,922,766.41	14,553,675.64	1,369,090.77	9.4%