

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of June 30, 2022

Accrual Basis

	Jun 30, 22	Jun 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	825.03	3,189.33	-2,364.30	-74.1%
General Fund-DDA0003	700,346.38	577,601.06	122,745.32	21.3%
Golf Course Fund-DDA0005	158,308.91	54,877.72	103,431.19	188.5%
Rec Center Fund-DDA0004	12,123.65	50,659.13	-38,535.48	-76.1%
Total Alpine Bank-Total Funds	871,603.97	686,327.24	185,276.73	27.0%
ColoTrust				
ColoTrust-Golf	267,985.99	167,329.80	100,656.19	60.2%
ColoTrust-Rec	110,051.96	1,089,724.66	-979,672.70	-89.9%
ColoTrust General Fund	731,309.36	1,130,041.64	-398,732.28	-35.3%
General Edge Fund	2,490,767.89	2,000,049.74	490,718.15	24.5%
Rec Center Edge	896,515.60	0.00	896,515.60	100.0%
Total ColoTrust	4,496,630.80	4,387,145.84	109,484.96	2.5%
Total Checking/Savings	5,368,234.77	5,073,473.08	294,761.69	5.8%
Other Current Assets				
Inventory				
Golf Balls/Gloves	15,025.76	8,325.58	6,700.18	80.5%
Hard Goods	26,014.24	12,940.74	13,073.50	101.0%
Hats/Misc	5,380.33	10,582.85	-5,202.52	-49.2%
Soft Goods	18,462.21	17,529.38	932.83	5.3%
Total Inventory	64,882.54	49,378.55	15,503.99	31.4%
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	3,056.07	3,374.54	-318.47	-9.4%
Total Other Current Assets	1,662,658.73	1,442,133.21	220,525.52	15.3%
Total Current Assets	7,030,893.50	6,515,606.29	515,287.21	7.9%
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	9,130.42	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	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	9,082,631.22	8,252,484.89	830,146.33	10.1%
TOTAL ASSETS	<u>16,113,524.72</u>	<u>14,768,091.18</u>	<u>1,345,433.54</u>	<u>9.1%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	-61.13	48.25	-109.38	-226.7%
Credit Cards				

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Credit Cards				
Choate Credit Card	2,049.14	429.11	1,620.03	377.5%
Curtis Credit Card	0.00	1,064.65	-1,064.65	-100.0%
Matzl Credit card	977.59	495.84	481.75	97.2%
McCredie Credit Card	2,906.62	654.69	2,251.93	344.0%
Ochs Credit Card	947.00	0.00	947.00	100.0%
Reed Credit Card	0.00	1,682.28	-1,682.28	-100.0%
Total Credit Cards	6,880.35	4,326.57	2,553.78	59.0%
Total Credit Cards	6,880.35	4,326.57	2,553.78	59.0%
Other Current Liabilities				
Deferred Property Taxes	1,593,150.52	1,388,010.52	205,140.00	14.8%
Direct Deposit Liabilities	-35,828.63	-3.36	-35,825.27	-1,066,228.3%
Payroll Liabilities	-9,931.94	-23,061.52	13,129.58	56.9%
Restaurant Security Deposit	1,150.00	1,150.00	0.00	0.0%
Sales Tax Payable	-919.91	776.30	-1,696.21	-218.5%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	1,597,620.04	1,416,871.94	180,748.10	12.8%
Total Current Liabilities	1,604,439.26	1,421,246.76	183,192.50	12.9%
Total Liabilities	1,604,439.26	1,421,246.76	183,192.50	12.9%
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	10,237,427.47	9,562,225.12	675,202.35	7.1%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	1,065,179.02	853,140.33	212,038.69	24.9%
Total Equity	14,509,085.46	13,346,844.42	1,162,241.04	8.7%
TOTAL LIABILITIES & EQUITY	16,113,524.72	14,768,091.18	1,345,433.54	9.1%