

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

Accrual Basis

	Dec 31, 22	Dec 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	2,206.43	2,626.86	-420.43	-16.0%
General Fund-DDA0003	114,555.50	109,214.99	5,340.51	4.9%
Golf Course Fund-DDA0005	156,182.72	100,888.11	55,294.61	54.8%
Rec Center Fund-DDA0004	2,306.49	1,239.30	1,067.19	86.1%
Total Alpine Bank-Total Funds	275,251.14	213,969.26	61,281.88	28.6%
ColoTrust				
ColoTrust-Golf	372,964.53	267,355.59	105,608.94	39.5%
ColoTrust-Rec	870,803.31	109,793.02	761,010.29	693.1%
ColoTrust General Fund	3,019,311.40	430,157.56	2,589,153.84	601.9%
General Edge Fund	0.00	2,499,354.08	-2,499,354.08	-100.0%
Rec Center Edge	0.30	899,606.37	-899,606.07	-100.0%
Total ColoTrust	4,263,079.54	4,206,266.62	56,812.92	1.4%
Total Checking/Savings	4,538,330.68	4,420,235.88	118,094.80	2.7%
Other Current Assets				
Inventory				
Golf Balls/Gloves	8,767.85	4,530.43	4,237.42	93.5%
Hard Goods	8,434.65	4,210.59	4,224.06	100.3%
Hats/Misc	2,449.09	7,050.08	-4,600.99	-65.3%
Soft Goods	11,377.65	4,022.15	7,355.50	182.9%
Total Inventory	31,029.24	19,813.25	11,215.99	56.6%
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	1,593,150.52	0.00	0.0%
Rec Inventory	1,750.59	1,984.57	-233.98	-11.8%
Total Other Current Assets	1,627,499.95	1,616,317.94	11,182.01	0.7%
Total Current Assets	6,165,830.63	6,036,553.82	129,276.81	2.1%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
CP Equip Accum Depr	-61,072.00	-61,072.00	0.00	0.0%

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CP Equipment - Other	265,993.59	265,993.59	0.00	0.0%
Total CP Equipment	204,921.59	204,921.59	0.00	0.0%
CP Land Improvements				
Asphalt Road & Parking Lot				
Asphalt Road Depreciation	-70,456.00	-70,456.00	0.00	0.0%
Asphalt Road & Parking Lot - Other	242,069.18	242,069.18	0.00	0.0%
Total Asphalt Road & Parking Lot	171,613.18	171,613.18	0.00	0.0%
CP Land Improvement Other Depr	-1,964.00	-1,964.00	0.00	0.0%
Restroom				
Restroom Depreciation	-18,176.00	-18,176.00	0.00	0.0%
Restroom - Other	95,161.62	95,161.62	0.00	0.0%
Total Restroom	76,985.62	76,985.62	0.00	0.0%
CP Land Improvements - Other	1,355,713.95	1,355,713.95	0.00	0.0%
Total CP Land Improvements	1,602,348.75	1,602,348.75	0.00	0.0%
Total COMMUNITY PARK	1,807,270.34	1,807,270.34	0.00	0.0%
DAISY DITCH	9,093.42	9,130.42	-37.00	-0.4%
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	1,012,311.37	0.00	0.0%
Irrigation System Depr	-81,083.00	-81,083.00	0.00	0.0%
Irrigation System - Other	1,402,855.39	1,402,855.39	0.00	0.0%
Total Irrigation System	2,334,083.76	2,334,083.76	0.00	0.0%
Land Improve Depr other	-10,296.00	-10,296.00	0.00	0.0%
Parking Lots				
Parking Lot Depreciation	-31,180.00	-31,180.00	0.00	0.0%
Parking Lots - Other	155,901.32	155,901.32	0.00	0.0%
Total Parking Lots	124,721.32	124,721.32	0.00	0.0%
Tee Boxes				
Tee Box Depreciation	-7,328.00	-7,328.00	0.00	0.0%
Tee Boxes - Other	27,477.82	27,477.82	0.00	0.0%
Total Tee Boxes	20,149.82	20,149.82	0.00	0.0%
BMGC Land & Improvements - Other	642,722.60	642,722.60	0.00	0.0%
Total BMGC Land & Improvements	3,161,381.50	3,161,381.50	0.00	0.0%

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Golf Course Buildings				
Golf Course Bldg Depr	-295,031.00	-295,031.00	0.00	0.0%
Golf Course Buildings - Other	1,382,647.84	1,382,647.84	0.00	0.0%
Total Golf Course Buildings	1,087,616.84	1,087,616.84	0.00	0.0%
Machinery-Equipment				
Golf-Accum Depreciation Equip	-464,954.00	-464,954.00	0.00	0.0%
Machinery-Equipment - Other	1,021,982.45	1,021,982.45	0.00	0.0%
Total Machinery-Equipment	557,028.45	557,028.45	0.00	0.0%
Total GOLF COURSE	4,806,026.79	4,806,026.79	0.00	0.0%
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	-230,332.00	0.00	0.0%
P&R Equipment - Other	302,582.00	302,582.00	0.00	0.0%
Total P&R Equipment	72,250.00	72,250.00	0.00	0.0%
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	471,508.00	0.00	0.0%
PBM Trail				
PBM Trail Depr Exp	-26,741.00	-26,741.00	0.00	0.0%
PBM Trail - Other	292,792.05	292,792.05	0.00	0.0%
Total PBM Trail	266,051.05	266,051.05	0.00	0.0%
REC CENTER				
HVAC				
HVAC depreciation	-14,294.00	-14,294.00	0.00	0.0%
HVAC - Other	150,074.11	150,074.11	0.00	0.0%
Total HVAC	135,780.11	135,780.11	0.00	0.0%
Rec Center Building				
Fire Alarm				
Fire Alarm Depr	-20,909.00	-20,909.00	0.00	0.0%
Fire Alarm - Other	71,013.74	71,013.74	0.00	0.0%
Total Fire Alarm	50,104.74	50,104.74	0.00	0.0%

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Flooring	114,761.08	114,761.08	0.00	0.0%
Pool Projects				
Pool Project Depr	-79,473.00	-79,473.00	0.00	0.0%
Pool Projects - Other	250,660.36	250,660.36	0.00	0.0%
Total Pool Projects	171,187.36	171,187.36	0.00	0.0%
Rec Bldg-Accum Depr	-344,297.00	-344,297.00	0.00	0.0%
Rec Center Building - Other	1,125,023.00	1,125,023.00	0.00	0.0%
Total Rec Center Building	1,116,779.18	1,116,779.18	0.00	0.0%
Rec Center Equipment				
Exercise Equip	51,271.72	51,271.72	0.00	0.0%
POS System	7,368.71	7,368.71	0.00	0.0%
Rec Equip Accum Depr	-65,913.00	-65,913.00	0.00	0.0%
Rec Center Equipment - Other	93,759.30	93,759.30	0.00	0.0%
Total Rec Center Equipment	86,486.73	86,486.73	0.00	0.0%
Rec Center Land	275,000.00	275,000.00	0.00	0.0%
Rec Center Parking Lot				
Rec Parking-Accum Depr	-52,356.00	-52,356.00	0.00	0.0%
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00	0.0%
Total Rec Center Parking Lot	22,325.00	22,325.00	0.00	0.0%
Ropes Course				
Ropes Course Depreciation	-3,150.00	-3,150.00	0.00	0.0%
Ropes Course - Other	31,500.00	31,500.00	0.00	0.0%
Total Ropes Course	28,350.00	28,350.00	0.00	0.0%
Tennis Court Remodel				
Tennis Court remodel Depr	-3,049.00	-3,049.00	0.00	0.0%
Tennis Court Remodel - Other	60,972.60	60,972.60	0.00	0.0%
Total Tennis Court Remodel	57,923.60	57,923.60	0.00	0.0%
Total REC CENTER	1,722,644.62	1,722,644.62	0.00	0.0%
Total Fixed Assets	9,082,594.22	9,082,631.22	-37.00	0.0%
TOTAL ASSETS	<u>15,248,424.85</u>	<u>15,119,185.04</u>	<u>129,239.81</u>	<u>0.9%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	48.25	-1,360.75	1,409.00	103.6%

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Total Accounts Payable	48.25	-1,360.75	1,409.00	103.6%
Credit Cards				
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Choate Credit Card	819.48	442.12	377.36	85.4%
Curtis Credit Card	0.00	204.44	-204.44	-100.0%
Matzl Credit card	55.64	1,132.57	-1,076.93	-95.1%
McCredie Credit Card	240.80	177.42	63.38	35.7%
Ochs Credit Card	1,251.99	0.00	1,251.99	100.0%
Total Credit Cards	2,367.91	1,956.55	411.36	21.0%
Total Credit Cards	2,367.91	1,956.55	411.36	21.0%
Other Current Liabilities				
*Payroll Liabilities	168.87	0.00	168.87	100.0%
Deferred Property Taxes	1,593,150.52	1,593,150.52	0.00	0.0%
Direct Deposit Liabilities	-36.04	-3.36	-32.68	-972.6%
Payroll Liabilities	-22,143.73	31,165.38	-53,309.11	-171.1%
Restaurant Security Deposit	1,380.00	1,150.00	230.00	20.0%
Sales Tax Payable	149.31	-780.04	929.35	119.1%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	1,622,668.93	1,674,682.50	-52,013.57	-3.1%
Total Current Liabilities	1,625,085.09	1,675,278.30	-50,193.21	-3.0%
Total Liabilities	1,625,085.09	1,675,278.30	-50,193.21	-3.0%
Equity				
Opening Balance Equity	-2,877,719.62	-2,877,719.62	0.00	0.0%
Opening Balance Equity	6,134,198.59	6,134,198.59	0.00	0.0%
Retained Earnings	10,237,427.77	9,562,225.42	675,202.35	7.1%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	179,433.02	675,202.35	-495,769.33	-73.4%
Total Equity	13,623,339.76	13,443,906.74	179,433.02	1.3%
TOTAL LIABILITIES & EQUITY	15,248,424.85	15,119,185.04	129,239.81	0.9%