

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of January 31, 2023

Accrual Basis

	Jan 31, 23	Jan 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	2,076.32	2,495.34	-419.02	-16.8%
General Fund-DDA0003	151,307.99	51,558.90	99,749.09	193.5%
Golf Course Fund-DDA0005	152,360.42	91,906.37	60,454.05	65.8%
Rec Center Fund-DDA0004	100,107.87	47,592.64	52,515.23	110.3%
Total Alpine Bank-Total Funds	405,852.60	193,553.25	212,299.35	109.7%
ColoTrust				
ColoTrust-Golf	374,410.59	267,372.30	107,038.29	40.0%
ColoTrust-Rec	798,963.49	109,799.89	689,163.60	627.7%
ColoTrust General Fund	2,930,942.51	430,184.42	2,500,758.09	581.3%
General Edge Fund	0.00	2,497,290.26	-2,497,290.26	-100.0%
Rec Center Edge	0.30	898,863.53	-898,863.23	-100.0%
Total ColoTrust	4,104,316.89	4,203,510.40	-99,193.51	-2.4%
Total Checking/Savings	4,510,169.49	4,397,063.65	113,105.84	2.6%
Other Current Assets				
Inventory				
Golf Balls/Gloves	9,133.06	4,491.22	4,641.84	103.4%
Hard Goods	8,028.14	4,210.64	3,817.50	90.7%
Hats/Misc	2,449.09	7,050.08	-4,600.99	-65.3%
Soft Goods	11,377.65	3,873.07	7,504.58	193.8%
Total Inventory	30,987.94	19,625.01	11,362.93	57.9%
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	2,829,880.00	1,593,150.52	1,236,729.48	77.6%
Rec Inventory	2,212.56	2,022.00	190.56	9.4%
Total Other Current Assets	2,864,650.10	1,616,167.13	1,248,482.97	77.3%
Total Current Assets	7,374,819.59	6,013,230.78	1,361,588.81	22.6%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
CP Equip Accum Depr	-75,865.00	-61,072.00	-14,793.00	-24.2%

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CP Equipment - Other	265,993.59	265,993.59	0.00	0.0%
Total CP Equipment	190,128.59	204,921.59	-14,793.00	-7.2%
CP Land Improvements				
Asphalt Road & Parking Lot				
Asphalt Road Depreciation	-86,594.00	-70,456.00	-16,138.00	-22.9%
Asphalt Road & Parking Lot - Other	242,069.18	242,069.18	0.00	0.0%
Total Asphalt Road & Parking Lot	155,475.18	171,613.18	-16,138.00	-9.4%
CP Land Improvement Other Depr	-1,964.00	-1,964.00	0.00	0.0%
Restroom				
Restroom Depreciation	-22,720.00	-18,176.00	-4,544.00	-25.0%
Restroom - Other	95,161.62	95,161.62	0.00	0.0%
Total Restroom	72,441.62	76,985.62	-4,544.00	-5.9%
CP Land Improvements - Other	1,355,713.95	1,355,713.95	0.00	0.0%
Total CP Land Improvements	1,581,666.75	1,602,348.75	-20,682.00	-1.3%
Total COMMUNITY PARK	1,771,795.34	1,807,270.34	-35,475.00	-2.0%
DAISY DITCH	9,204.42	9,204.42	0.00	0.0%
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	1,012,311.37	0.00	0.0%
Irrigation System Depr	-138,208.00	-81,083.00	-57,125.00	-70.5%
Irrigation System - Other	1,402,855.39	1,402,855.39	0.00	0.0%
Total Irrigation System	2,276,958.76	2,334,083.76	-57,125.00	-2.5%
Land Improve Depr other	-16,363.00	-10,296.00	-6,067.00	-58.9%
Parking Lots				
Parking Lot Depreciation	-38,975.00	-31,180.00	-7,795.00	-25.0%
Parking Lots - Other	155,901.32	155,901.32	0.00	0.0%
Total Parking Lots	116,926.32	124,721.32	-7,795.00	-6.3%
Tee Boxes				
Tee Box Depreciation	-9,160.00	-7,328.00	-1,832.00	-25.0%
Tee Boxes - Other	27,477.82	27,477.82	0.00	0.0%
Total Tee Boxes	18,317.82	20,149.82	-1,832.00	-9.1%
BMGC Land & Improvements - Other	664,222.60	642,722.60	21,500.00	3.4%
Total BMGC Land & Improvements	3,110,062.50	3,161,381.50	-51,319.00	-1.6%

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Golf Course Buildings				
Golf Course Bldg Depr	-345,608.00	-295,031.00	-50,577.00	-17.1%
Golf Course Buildings - Other	1,391,882.60	1,382,647.84	9,234.76	0.7%
Total Golf Course Buildings	1,046,274.60	1,087,616.84	-41,342.24	-3.8%
Machinery-Equipment				
Golf-Accum Depreciation Equip	-568,979.00	-464,954.00	-104,025.00	-22.4%
Machinery-Equipment - Other	1,055,522.30	1,021,982.45	33,539.85	3.3%
Total Machinery-Equipment	486,543.30	557,028.45	-70,485.15	-12.7%
Total GOLF COURSE	4,642,880.40	4,806,026.79	-163,146.39	-3.4%
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	-236,957.00	-230,332.00	-6,625.00	-2.9%
P&R Equipment - Other	302,582.00	302,582.00	0.00	0.0%
Total P&R Equipment	65,625.00	72,250.00	-6,625.00	-9.2%
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	464,883.00	471,508.00	-6,625.00	-1.4%
PBM Trail				
PBM Trail Depr Exp	-36,501.00	-26,741.00	-9,760.00	-36.5%
PBM Trail - Other	292,792.05	292,792.05	0.00	0.0%
Total PBM Trail	256,291.05	266,051.05	-9,760.00	-3.7%
REC CENTER				
HVAC				
HVAC depreciation	-21,441.00	-14,294.00	-7,147.00	-50.0%
HVAC - Other	150,074.11	150,074.11	0.00	0.0%
Total HVAC	128,633.11	135,780.11	-7,147.00	-5.3%
Rec Center Building				
Fire Alarm				
Fire Alarm Depr	-25,643.00	-20,909.00	-4,734.00	-22.6%
Fire Alarm - Other	71,013.74	71,013.74	0.00	0.0%
Total Fire Alarm	45,370.74	50,104.74	-4,734.00	-9.5%

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Flooring	114,761.08	114,761.08	0.00	0.0%
Pool Projects				
Pool Project Depr	-103,041.00	-79,473.00	-23,568.00	-29.7%
Pool Projects - Other	250,660.36	250,660.36	0.00	0.0%
Total Pool Projects	147,619.36	171,187.36	-23,568.00	-13.8%
Rec Bldg-Accum Depr	-410,680.00	-344,297.00	-66,383.00	-19.3%
Rec Center Building - Other	1,348,505.72	1,125,023.00	223,482.72	19.9%
Total Rec Center Building	1,245,576.90	1,116,779.18	128,797.72	11.5%
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	-81,387.00	-65,913.00	-15,474.00	-23.5%
Rec Center Equipment - Other	93,759.30	93,759.30	0.00	0.0%
Total Rec Center Equipment	71,012.73	86,486.73	-15,474.00	-17.9%
Rec Center Irrigation	114,813.05	0.00	114,813.05	100.0%
Rec Center Land	275,000.00	275,000.00	0.00	0.0%
Rec Center Parking Lot				
Rec Parking-Accum Depr	-61,082.00	-52,356.00	-8,726.00	-16.7%
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00	0.0%
Total Rec Center Parking Lot	13,599.00	22,325.00	-8,726.00	-39.1%
Ropes Course				
Ropes Course Depreciation	-4,725.00	-3,150.00	-1,575.00	-50.0%
Ropes Course - Other	31,500.00	31,500.00	0.00	0.0%
Total Ropes Course	26,775.00	28,350.00	-1,575.00	-5.6%
Tennis Court Remodel				
Tennis Court remodel Depr	-6,098.00	-3,049.00	-3,049.00	-100.0%
Tennis Court Remodel - Other	60,972.60	60,972.60	0.00	0.0%
Total Tennis Court Remodel	54,874.60	57,923.60	-3,049.00	-5.3%
Total REC CENTER	1,930,284.39	1,722,644.62	207,639.77	12.1%
Total Fixed Assets	9,075,338.60	9,082,705.22	-7,366.62	-0.1%
TOTAL ASSETS	<u>16,450,158.19</u>	<u>15,095,936.00</u>	<u>1,354,222.19</u>	<u>9.0%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				

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Accounts Payable	-679.03	0.00	-679.03	-100.0%
Total Accounts Payable	-679.03	0.00	-679.03	-100.0%
Credit Cards				
Credit Cards				
Choate Credit Card	6,031.82	924.31	5,107.51	552.6%
Curtis Credit Card	0.00	204.44	-204.44	-100.0%
Matzl Credit card	1,188.33	3,918.01	-2,729.68	-69.7%
McCredie Credit Card	1,197.74	1,711.99	-514.25	-30.0%
Ochs Credit Card	2,320.69	56.21	2,264.48	4,028.6%
Total Credit Cards	10,738.58	6,814.96	3,923.62	57.6%
Total Credit Cards	10,738.58	6,814.96	3,923.62	57.6%
Other Current Liabilities				
*Payroll Liabilities	168.87	0.00	168.87	100.0%
Deferred Property Taxes	2,829,880.00	1,593,150.52	1,236,729.48	77.6%
Direct Deposit Liabilities	-36.04	-3.36	-32.68	-972.6%
Payroll Liabilities	6,106.48	34,639.28	-28,532.80	-82.4%
Restaurant Security Deposit	1,380.00	1,150.00	230.00	20.0%
Sales Tax Payable	251.28	-733.20	984.48	134.3%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	2,887,750.59	1,678,203.24	1,209,547.35	72.1%
Total Current Liabilities	2,897,810.14	1,685,018.20	1,212,791.94	72.0%
Total Liabilities	2,897,810.14	1,685,018.20	1,212,791.94	72.0%
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	10,364,567.43	10,237,501.77	127,065.66	1.2%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	-18,698.35	-33,062.94	14,364.59	43.5%
Total Equity	13,552,348.05	13,410,917.80	141,430.25	1.1%
TOTAL LIABILITIES & EQUITY	16,450,158.19	15,095,936.00	1,354,222.19	9.0%