

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

As of March 31, 2023 and 2022

Accrual Basis

	Mar 31, 23	Mar 31, 22	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park-DDA006	1,327.34	2,271.54	-944.20	-41.6%
General Fund-DDA003	1,301,328.88	447,625.39	853,703.49	190.7%
Golf Course Fund-DDA005	140,772.30	160,979.56	-20,207.26	-12.6%
Rec Center Fund-DDA004	108,440.79	47,783.80	60,656.99	126.9%
Total Alpine Bank-Total Funds	1,551,869.31	658,660.29	893,209.02	135.6%
ColoTrust				
ColoTrust-Golf	377,327.54	267,449.70	109,877.84	41.1%
ColoTrust-Rec	704,761.43	109,831.68	594,929.75	541.7%
ColoTrust General Fund	2,853,469.03	230,255.95	2,623,213.08	1,139.3%
General Edge Fund	0.00	2,490,990.72	-2,490,990.72	-100.0%
Rec Center Edge	0.30	896,596.10	-896,595.80	-100.0%
Total ColoTrust	3,935,558.30	3,995,124.15	-59,565.85	-1.5%
Total Checking/Savings	5,487,427.61	4,653,784.44	833,643.17	17.9%
Accounts Receivable				
Accounts Receivable				
Golf Course AR	9,795.49	0.00	9,795.49	100.0%
Total Accounts Receivable	9,795.49	0.00	9,795.49	100.0%
Total Accounts Receivable	9,795.49	0.00	9,795.49	100.0%
Other Current Assets				
Inventory				
Golf Balls/Gloves	20,728.97	9,609.35	11,119.62	115.7%
Hard Goods	38,302.36	9,835.21	28,467.15	289.4%
Hats/Misc	4,090.13	6,672.85	-2,582.72	-38.7%
Soft Goods	21,383.50	9,099.49	12,284.01	135.0%
Total Inventory	84,504.96	35,216.90	49,288.06	140.0%
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	1,581.94	2,780.69	-1,198.75	-43.1%
Total Other Current Assets	2,917,536.50	1,632,517.71	1,285,018.79	78.7%
Total Current Assets	8,414,759.60	6,286,302.15	2,128,457.45	33.9%
Fixed Assets				
COMMUNITY PARK				

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CP Equipment				
CP Equip Accum Depr	-75,865.00	-61,072.00	-14,793.00	-24.2%
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%
Golf Course Buildings				
Golf Course Bldg Depr	-345,608.00	-295,031.00	-50,577.00	-17.1%

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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%
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%

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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	17,490,098.20	15,369,007.37	2,121,090.83	13.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	34,522.81	0.00	34,522.81	100.0%
Total Accounts Payable	34,522.81	0.00	34,522.81	100.0%
Credit Cards				
Credit Cards				
Choate Credit Card	2,659.86	3,413.49	-753.63	-22.1%
Jackson Credit Card	-491.03	-491.03	0.00	0.0%
Matzl Credit card	683.57	2,677.78	-1,994.21	-74.5%
McCredie Credit Card	1,486.83	1,032.48	454.35	44.0%

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Ochs Credit Card	508.83	591.91	-83.08	-14.0%
Total Credit Cards	4,848.06	7,224.63	-2,376.57	-32.9%
Total Credit Cards	4,848.06	7,224.63	-2,376.57	-32.9%
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	-36.04	0.00	0.0%
Garfield County Payable	0.01	0.00	0.01	100.0%
Payroll Liabilities				
Accrued PLT	-1,770.82	21,871.10	-23,641.92	-108.1%
Accrued Wages	25,070.36	12,548.05	12,522.31	99.8%
CEBT Payroll Liabilities	-12,394.48	-15,685.67	3,291.19	21.0%
CO Income Tax	537.00	635.00	-98.00	-15.4%
CO Unemployment Tax	-3,497.16	-2,558.44	-938.72	-36.7%
Federal Taxes (941/944)				
Medicare- Company	-1.81	-1.09	-0.72	-66.1%
Medicare- Employee	-1.81	-1.09	-0.72	-66.1%
Social Security- Company	-7.75	-4.64	-3.11	-67.0%
Social Security- Employee	-7.75	-4.64	-3.11	-67.0%
Total Federal Taxes (941/944)	-19.12	-11.46	-7.66	-66.8%
Federal Unemployment (940)	854.88	916.66	-61.78	-6.7%
Total Payroll Liabilities	8,780.66	17,715.24	-8,934.58	-50.4%
Restaurant Security Deposit	1,380.00	1,150.00	230.00	20.0%
Sales Tax Payable				
Sales Tax Payable- Golf Course	97.95	-873.44	971.39	111.2%
Sales Tax Payable-Rec Center	379.10	221.72	157.38	71.0%
Sales Tax Payable - Other	79.68	0.00	79.68	100.0%
Total Sales Tax Payable	556.73	-651.72	1,208.45	185.4%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	2,890,730.23	1,661,328.00	1,229,402.23	74.0%
Total Current Liabilities	2,930,101.10	1,668,552.63	1,261,548.47	75.6%
Total Liabilities	2,930,101.10	1,668,552.63	1,261,548.47	75.6%
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	10,365,009.46	10,237,992.80	127,016.66	1.2%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	988,508.67	255,982.97	732,525.70	286.2%
Total Equity	14,559,997.10	13,700,454.74	859,542.36	6.3%

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TOTAL LIABILITIES & EQUITY	<u>17,490,098.20</u>	<u>15,369,007.37</u>	<u>2,121,090.83</u>	<u>13.8%</u>