

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

Accrual Basis

	Apr 30, 22	Apr 30, 21	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>Alpine Bank-Total Funds</b>				
Community Park DDA006	2,127.81	10,098.75	-7,970.94	-78.9%
General Fund-DDA0003	986,713.49	1,156,306.21	-169,592.72	-14.7%
Golf Course Fund-DDA0005	119,095.54	71,723.86	47,371.68	66.1%
Rec Center Fund-DDA0004	34,328.67	65,743.94	-31,415.27	-47.8%
<b>Total Alpine Bank-Total Funds</b>	<b>1,142,265.51</b>	<b>1,303,872.76</b>	<b>-161,607.25</b>	<b>-12.4%</b>
<b>ColoTrust</b>				
ColoTrust-Golf	267,548.45	167,316.14	100,232.31	59.9%
ColoTrust-Rec	109,872.25	1,089,635.60	-979,763.35	-89.9%
ColoTrust General Fund	230,341.02	2,954,796.37	-2,724,455.35	-92.2%
General Edge Fund	2,489,591.68	0.00	2,489,591.68	100.0%
Rec Center Edge	896,092.24	0.00	896,092.24	100.0%
<b>Total ColoTrust</b>	<b>3,993,445.64</b>	<b>4,211,748.11</b>	<b>-218,302.47</b>	<b>-5.2%</b>
<b>Total Checking/Savings</b>	<b>5,135,711.15</b>	<b>5,515,620.87</b>	<b>-379,909.72</b>	<b>-6.9%</b>
<b>Other Current Assets</b>				
<b>Inventory</b>				
Golf Balls/Gloves	10,822.43	10,419.70	402.73	3.9%
Hard Goods	17,620.11	17,411.50	208.61	1.2%
Hats/Misc	3,455.32	11,878.44	-8,423.12	-70.9%
Soft Goods	19,831.56	21,077.98	-1,246.42	-5.9%
<b>Total Inventory</b>	<b>51,729.42</b>	<b>60,787.62</b>	<b>-9,058.20</b>	<b>-14.9%</b>
<b>Petty Cash</b>				
Petty Cash Golf Course	700.00	700.00	0.00	0.0%
Petty Cash Rec Center	669.60	669.60	0.00	0.0%
<b>Total Petty Cash</b>	<b>1,369.60</b>	<b>1,369.60</b>	<b>0.00</b>	<b>0.0%</b>
Property Taxes Receivable	1,593,150.52	1,388,010.52	205,140.00	14.8%
Rec Inventory	1,543.33	2,943.72	-1,400.39	-47.6%
<b>Total Other Current Assets</b>	<b>1,647,792.87</b>	<b>1,453,111.46</b>	<b>194,681.41</b>	<b>13.4%</b>
<b>Total Current Assets</b>	<b>6,783,504.02</b>	<b>6,968,732.33</b>	<b>-185,228.31</b>	<b>-2.7%</b>
<b>Fixed Assets</b>				
<b>COMMUNITY PARK</b>				
<b>CP Equipment</b>				
CP Equip Accum Depr	-61,072.00	-46,279.00	-14,793.00	-32.0%
CP Equipment - Other	265,993.59	265,993.59	0.00	0.0%

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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				
Restroom				
Restroom Depreciation	-1,964.00	-1,964.00	0.00	0.0%
Restroom - Other	-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	300,690.31	711,621.06	236.7%
Irrigation System Depr	-81,083.00	-23,958.00	-57,125.00	-238.4%
Irrigation System - Other	1,402,855.39	1,284,846.09	118,009.30	9.2%
Total Irrigation System	2,334,083.76	1,561,578.40	772,505.36	49.5%
Land Improve Depr other				
Parking Lots				
Parking Lot Depreciation	-10,296.00	-5,729.00	-4,567.00	-79.7%
Parking Lots - Other	-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	2,388,070.14	773,311.36	32.4%
Golf Course Buildings				
Golf Course Bldg Depr	-295,031.00	-244,454.00	-50,577.00	-20.7%

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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	4,189,200.43	616,826.36	14.7%
<b>PARK &amp; REC DIVISION</b>				
P&R Building & Improvements				
P&R Accumulated 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%
<b>REC CENTER</b>				
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%
Flooring	114,761.08	21,325.60	93,435.48	438.1%

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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	8,236,719.89	845,911.33	10.3%
TOTAL ASSETS	15,866,135.24	15,205,452.22	660,683.02	4.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities	1,667,612.98	1,440,368.27	227,244.71	15.8%
Total Liabilities	1,667,612.98	1,440,368.27	227,244.71	15.8%
Equity				
Opening Balance Equity	-2,877,719.62	-2,877,719.62	0.00	0.0%

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Opening Balance Equity	6,134,198.59	5,859,198.59	275,000.00	4.7%
Retained Earnings	10,237,270.20	9,562,127.85	675,142.35	7.1%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	754,773.09	1,271,477.13	-516,704.04	-40.6%
Total Equity	14,198,522.26	13,765,083.95	433,438.31	3.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,866,135.24</b>	<b>15,205,452.22</b>	<b>660,683.02</b>	<b>4.4%</b>