

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

Accrual Basis

| | May 31, 22 | May 31, 21 | \$ Change | % Change |
|--------------------------------------|---------------------|---------------------|--------------------|---------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| Alpine Bank-Total Funds | | | | |
| Community Park DDA006 | 3,350.33 | 1,180.37 | 2,169.96 | 183.8% |
| General Fund-DDA0003 | 523,155.35 | 436,889.49 | 86,265.86 | 19.8% |
| Golf Course Fund-DDA0005 | 161,571.58 | 52,956.69 | 108,614.89 | 205.1% |
| Rec Center Fund-DDA0004 | 13,410.25 | 37,704.03 | -24,293.78 | -64.4% |
| Total Alpine Bank-Total Funds | 701,487.51 | 528,730.58 | 172,756.93 | 32.7% |
| ColoTrust | | | | |
| ColoTrust-Golf | 267,728.27 | 167,324.27 | 100,404.00 | 60.0% |
| ColoTrust-Rec | 109,946.11 | 1,089,688.71 | -979,742.60 | -89.9% |
| ColoTrust General Fund | 730,606.06 | 3,354,946.96 | -2,624,340.90 | -78.2% |
| General Edge Fund | 2,493,713.67 | 0.00 | 2,493,713.67 | 100.0% |
| Rec Center Edge | 897,575.90 | 0.00 | 897,575.90 | 100.0% |
| Total ColoTrust | 4,499,570.01 | 4,611,959.94 | -112,389.93 | -2.4% |
| Total Checking/Savings | 5,201,057.52 | 5,140,690.52 | 60,367.00 | 1.2% |
| Other Current Assets | | | | |
| Inventory | | | | |
| Golf Balls/Gloves | 11,230.86 | 12,084.88 | -854.02 | -7.1% |
| Hard Goods | 23,144.96 | 20,360.31 | 2,784.65 | 13.7% |
| Hats/Misc | 3,676.95 | 12,131.52 | -8,454.57 | -69.7% |
| Soft Goods | 17,637.88 | 24,891.55 | -7,253.67 | -29.1% |
| Total Inventory | 55,690.65 | 69,468.26 | -13,777.61 | -19.8% |
| Petty Cash | | | | |
| Petty Cash Golf Course | 700.00 | 700.00 | 0.00 | 0.0% |
| Petty Cash Rec Center | 669.60 | 669.60 | 0.00 | 0.0% |
| Total Petty Cash | 1,369.60 | 1,369.60 | 0.00 | 0.0% |
| Property Taxes Receivable | 1,593,150.52 | 1,388,010.52 | 205,140.00 | 14.8% |
| Rec Inventory | 1,650.39 | 3,352.10 | -1,701.71 | -50.8% |
| Total Other Current Assets | 1,651,861.16 | 1,462,200.48 | 189,660.68 | 13.0% |
| Total Current Assets | 6,852,918.68 | 6,602,891.00 | 250,027.68 | 3.8% |
| Fixed Assets | | | | |
| COMMUNITY PARK | | | | |
| CP Equipment | | | | |
| 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 | -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 | 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 | 1,285,161.09 | 117,694.30 | 9.2% |
| Total Irrigation System | 2,334,083.76 | 1,561,893.40 | 772,190.36 | 49.4% |
| 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 | 2,388,385.14 | 772,996.36 | 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 | 4,189,515.43 | 616,511.36 | 14.7% |
| 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% |
| 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 | 8,237,034.89 | 845,596.33 | 10.3% |
| TOTAL ASSETS | <u>15,935,549.90</u> | <u>14,839,925.89</u> | <u>1,095,624.01</u> | <u>7.4%</u> |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| Accounts Payable | -61.13 | 48.25 | -109.38 | -226.7% |
| Total Accounts Payable | -61.13 | 48.25 | -109.38 | -226.7% |

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| Credit Cards | | | | |
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| Choate Credit Card | 2,235.86 | 407.98 | 1,827.88 | 448.0% |
| Curtis Credit Card | 0.00 | 1,586.15 | -1,586.15 | -100.0% |
| Matzl Credit card | 2,841.70 | 4,890.82 | -2,049.12 | -41.9% |
| McCredie Credit Card | 1,769.05 | 732.03 | 1,037.02 | 141.7% |
| Ochs Credit Card | 1,643.47 | 0.00 | 1,643.47 | 100.0% |
| Reed Credit Card | 0.00 | 2,470.48 | -2,470.48 | -100.0% |
| Total Credit Cards | 8,490.08 | 10,087.46 | -1,597.38 | -15.8% |
| Total Credit Cards | 8,490.08 | 10,087.46 | -1,597.38 | -15.8% |
| Other Current Liabilities | | | | |
| Deferred Property Taxes | 1,593,150.52 | 1,388,010.52 | 205,140.00 | 14.8% |
| Direct Deposit Liabilities | -36.04 | 292.45 | -328.49 | -112.3% |
| Payroll Liabilities | -4,601.56 | -8,767.92 | 4,166.36 | 47.5% |
| Restaurant Security Deposit | 1,150.00 | 1,150.00 | 0.00 | 0.0% |
| Sales Tax Payable | -938.52 | 188.33 | -1,126.85 | -598.3% |
| TABOR 3% | 50,000.00 | 50,000.00 | 0.00 | 0.0% |
| Total Other Current Liabilities | 1,638,724.40 | 1,430,873.38 | 207,851.02 | 14.5% |
| Total Current Liabilities | 1,647,153.35 | 1,441,009.09 | 206,144.26 | 14.3% |
| Total Liabilities | 1,647,153.35 | 1,441,009.09 | 206,144.26 | 14.3% |
| 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 | 10,237,270.20 | 9,562,127.85 | 675,142.35 | 7.1% |
| TABOR RESTRICTED | -50,000.00 | -50,000.00 | 0.00 | 0.0% |
| Net Income | 844,647.38 | 905,309.98 | -60,662.60 | -6.7% |
| Total Equity | 14,288,396.55 | 13,398,916.80 | 889,479.75 | 6.6% |
| TOTAL LIABILITIES & EQUITY | 15,935,549.90 | 14,839,925.89 | 1,095,624.01 | 7.4% |