

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of December 31, 2021

Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	493.06	-723.26	1,216.32	168.2%
General Fund-DDA0003	109,132.25	239,067.73	-129,935.48	-54.4%
Golf Course Fund-DDA0005	99,019.34	-55,930.28	154,949.62	277.0%
Rec Center Fund-DDA0004	1,179.30	29,634.11	-28,454.81	-96.0%
Total Alpine Bank-Total Funds	209,823.95	212,048.30	-2,224.35	-1.1%
ColoTrust				
ColoTrust-Golf	267,355.59	247,271.47	20,084.12	8.1%
ColoTrust-Rec	109,793.02	1,089,354.74	-979,561.72	-89.9%
ColoTrust General Fund	430,157.56	2,754,073.49	-2,323,915.93	-84.4%
General Edge Fund	2,499,354.08	0.00	2,499,354.08	100.0%
Rec Center Edge	899,606.07	0.00	899,606.07	100.0%
Total ColoTrust	4,206,266.32	4,090,699.70	115,566.62	2.8%
Total Checking/Savings	4,416,090.27	4,302,748.00	113,342.27	2.6%
Other Current Assets				
Inventory				
Golf Balls/Gloves	4,530.43	4,490.42	40.01	0.9%
Hard Goods	2,179.79	3,824.50	-1,644.71	-43.0%
Hats/Misc	7,050.08	6,891.95	158.13	2.3%
Soft Goods	3,521.97	4,258.71	-736.74	-17.3%
Total Inventory	17,282.27	19,465.58	-2,183.31	-11.2%
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	1,782,915.52	-189,765.00	-10.6%
Rec Inventory	1,984.57	1,263.51	721.06	57.1%
Total Other Current Assets	1,613,786.96	1,805,014.21	-191,227.25	-10.6%
Total Current Assets	6,029,877.23	6,107,762.21	-77,884.98	-1.3%
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	5,688.42	3,442.00	60.5%
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	307,822.00	704,489.37	228.9%
Irrigation System Depr	-81,083.00	-23,958.00	-57,125.00	-238.4%
Irrigation System - Other	1,402,855.39	1,384,346.09	18,509.30	1.3%
Total Irrigation System	2,334,083.76	1,668,210.09	665,873.67	39.9%
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	2,494,701.83	666,679.67	26.7%
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	4,295,832.12	510,194.67	11.9%
PARK & REC DIVISION				
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%
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	8,343,367.58	739,263.64	8.9%
TOTAL ASSETS	15,112,508.45	14,451,129.79	661,378.66	4.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-4,787.52	101,473.99	-106,261.51	-104.7%
Total Accounts Payable	-4,787.52	101,473.99	-106,261.51	-104.7%

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Credit Cards				
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Choate Credit Card	481.10	282.75	198.35	70.2%
Curtis Credit Card	204.44	0.00	204.44	100.0%
Matzl Credit card	1,144.59	0.00	1,144.59	100.0%
McCredie Credit Card	177.42	42.36	135.06	318.8%
Reed Credit Card	0.00	422.40	-422.40	-100.0%
Total Credit Cards	2,007.55	747.51	1,260.04	168.6%
Total Credit Cards	2,007.55	747.51	1,260.04	168.6%
Other Current Liabilities	1,674,697.03	1,855,313.49	-180,616.46	-9.7%
Total Current Liabilities	1,671,917.06	1,957,534.99	-285,617.93	-14.6%
Total Liabilities	1,671,917.06	1,957,534.99	-285,617.93	-14.6%
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	9,562,115.83	8,765,020.91	797,094.92	9.1%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	671,996.59	797,094.92	-125,098.33	-15.7%
Total Equity	13,440,591.39	12,493,594.80	946,996.59	7.6%
TOTAL LIABILITIES & EQUITY	15,112,508.45	14,451,129.79	661,378.66	4.6%