

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

Accrual Basis

	Oct 31, 21	Oct 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	2,313.17	84.05	2,229.12	2,652.1%
General Fund-DDA0003	99,304.85	86,323.47	12,981.38	15.0%
Golf Course Fund-DDA0005	231,340.97	28,710.30	202,630.67	705.8%
Rec Center Fund-DDA0004	44,569.89	9,478.76	35,091.13	370.2%
Total Alpine Bank-Total Funds	377,528.88	124,596.58	252,932.30	203.0%
ColoTrust				
ColoTrust-Golf	167,343.05	932,159.21	-764,816.16	-82.1%
ColoTrust-Rec	189,781.38	1,139,113.62	-949,332.24	-83.3%
ColoTrust General Fund	630,124.82	2,928,471.22	-2,298,346.40	-78.5%
General Edge Fund	2,501,151.27	0.00	2,501,151.27	100.0%
Rec Center Edge	900,252.95	0.00	900,252.95	100.0%
Total ColoTrust	4,388,653.47	4,999,744.05	-611,090.58	-12.2%
Total Checking/Savings	4,766,182.35	5,124,340.63	-358,158.28	-7.0%
Other Current Assets				
Inventory				
Golf Balls/Gloves	5,657.89	4,967.62	690.27	13.9%
Hard Goods	4,587.43	5,056.80	-469.37	-9.3%
Hats/Misc	7,412.10	6,421.47	990.63	15.4%
Soft Goods	4,501.20	6,495.93	-1,994.73	-30.7%
Total Inventory	22,158.62	22,941.82	-783.20	-3.4%
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	1,388,010.52	2,177,820.52	-789,810.00	-36.3%
Rec Inventory	1,876.88	5,898.08	-4,021.20	-68.2%
Total Other Current Assets	1,413,415.62	2,208,030.02	-794,614.40	-36.0%
Total Current Assets	6,179,597.97	7,332,370.65	-1,152,772.68	-15.7%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
CP Equip Accum Depr	-46,279.00	-32,979.00	-13,300.00	-40.3%
CP Equipment - Other	265,993.59	265,993.59	0.00	0.0%

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Total CP Equipment	219,714.59	233,014.59	-13,300.00	-5.7%
CP Land Improvements				
Asphalt Road & Parking Lot				
Asphalt Road Depreciation	-54,318.00	-38,180.00	-16,138.00	-42.3%
Asphalt Road & Parking Lot - Other	242,069.18	242,069.18	0.00	0.0%
Total Asphalt Road & Parking Lot	187,751.18	203,889.18	-16,138.00	-7.9%
CP Land Improvement Other Depr				
Restroom				
Restroom Depreciation	-1,964.00	-471.00	-1,493.00	-317.0%
Restroom - Other	-13,632.00	-9,088.00	-4,544.00	-50.0%
Restroom - Other	95,161.62	95,161.62	0.00	0.0%
Total Restroom	81,529.62	86,073.62	-4,544.00	-5.3%
CP Land Improvements - Other	1,355,713.95	1,355,713.95	0.00	0.0%
Total CP Land Improvements	1,623,030.75	1,645,205.75	-22,175.00	-1.4%
Total COMMUNITY PARK	1,842,745.34	1,878,220.34	-35,475.00	-1.9%
DAISY DITCH	5,672.42	4,034.42	1,638.00	40.6%
GOLF COURSE				
BMGC Land & Improvements				
Golf Course Water Rights	50,000.00	50,000.00	0.00	0.0%
Irrigation System				
Irrigation Back 9	316,140.31	0.00	316,140.31	100.0%
Irrigation System Depr	-23,958.00	-15,972.00	-7,986.00	-50.0%
Irrigation System - Other	1,285,161.09	238,308.20	1,046,852.89	439.3%
Total Irrigation System	1,577,343.40	222,336.20	1,355,007.20	609.4%
Land Improve Depr other				
Parking Lots				
Parking Lot Depreciation	-5,729.00	-1,162.00	-4,567.00	-393.0%
Parking Lots - Other	-23,385.00	-15,590.00	-7,795.00	-50.0%
Parking Lots - Other	155,901.32	155,901.32	0.00	0.0%
Total Parking Lots	132,516.32	140,311.32	-7,795.00	-5.6%
Pond	0.00	107,856.86	-107,856.86	-100.0%
Tee Boxes				
Tee Box Depreciation	-5,496.00	-3,664.00	-1,832.00	-50.0%
Tee Boxes - Other	27,477.82	27,477.82	0.00	0.0%
Total Tee Boxes	21,981.82	23,813.82	-1,832.00	-7.7%
BMGC Land & Improvements - Other	627,722.60	627,667.60	55.00	0.0%
Total BMGC Land & Improvements	2,403,835.14	1,170,823.80	1,233,011.34	105.3%

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Golf Course Buildings				
Golf Course Bldg Depr	-244,454.00	-194,558.00	-49,896.00	-25.7%
Golf Course Buildings - Other	1,382,647.84	1,379,247.50	3,400.34	0.3%
Total Golf Course Buildings	1,138,193.84	1,184,689.50	-46,495.66	-3.9%
Machinery-Equipment				
Golf-Accum Depreciation Equip	-359,046.00	-255,170.00	-103,876.00	-40.7%
Machinery-Equipment - Other	1,021,982.45	989,473.50	32,508.95	3.3%
Total Machinery-Equipment	662,936.45	734,303.50	-71,367.05	-9.7%
Total GOLF COURSE	4,204,965.43	3,089,816.80	1,115,148.63	36.1%
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	-223,707.00	-216,777.00	-6,930.00	-3.2%
P&R Equipment - Other	302,582.00	302,582.00	0.00	0.0%
Total P&R Equipment	78,875.00	85,805.00	-6,930.00	-8.1%
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	478,133.00	485,063.00	-6,930.00	-1.4%
PBM Trail				
PBM Trail Depr Exp	-16,981.00	-7,221.00	-9,760.00	-135.2%
PBM Trail - Other	292,792.05	292,792.05	0.00	0.0%
Total PBM Trail	275,811.05	285,571.05	-9,760.00	-3.4%
REC CENTER				
HVAC				
HVAC depreciation	-7,147.00	0.00	-7,147.00	-100.0%
HVAC - Other	150,074.11	116,174.45	33,899.66	29.2%
Total HVAC	142,927.11	116,174.45	26,752.66	23.0%
Rec Center Building				
Fire Alarm				
Fire Alarm Depr	-16,175.00	-11,441.00	-4,734.00	-41.4%
Fire Alarm - Other	70,983.74	71,013.74	-30.00	0.0%
Total Fire Alarm	54,808.74	59,572.74	-4,764.00	-8.0%

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Flooring	21,325.60	21,325.60	0.00	0.0%
Pool Projects				
Pool Project Depr	-55,905.00	-36,102.00	-19,803.00	-54.9%
Pool Projects - Other	227,282.47	203,720.65	23,561.82	11.6%
Total Pool Projects	171,377.47	167,618.65	3,758.82	2.2%
Rec Bldg-Accum Depr	-226,121.00	-165,996.00	-60,125.00	-36.2%
Rec Center Building - Other	1,125,023.00	1,113,718.00	11,305.00	1.0%
Total Rec Center Building	1,146,413.81	1,196,238.99	-49,825.18	-4.2%
Rec Center Equipment				
Exercise Equip	44,771.72	44,771.72	0.00	0.0%
POS System	7,368.71	7,368.71	0.00	0.0%
Rec Equip Accum Depr	-51,089.00	-39,927.00	-11,162.00	-28.0%
Rec Center Equipment - Other	93,759.30	93,759.30	0.00	0.0%
Total Rec Center Equipment	94,810.73	105,972.73	-11,162.00	-10.5%
Rec Center Parking Lot				
Rec Parking-Accum Depr	-43,630.00	-34,904.00	-8,726.00	-25.0%
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00	0.0%
Total Rec Center Parking Lot	31,051.00	39,777.00	-8,726.00	-21.9%
Ropes Course				
Ropes Course Depreciation	-1,575.00	0.00	-1,575.00	-100.0%
Ropes Course - Other	31,500.00	31,500.00	0.00	0.0%
Total Ropes Course	29,925.00	31,500.00	-1,575.00	-5.0%
Total REC CENTER	1,445,127.65	1,489,663.17	-44,535.52	-3.0%
Total Fixed Assets	8,252,454.89	7,232,368.78	1,020,086.11	14.1%
TOTAL ASSETS	14,432,052.86	14,564,739.43	-132,686.57	-0.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-1,604.75	48.25	-1,653.00	-3,425.9%
Total Accounts Payable	-1,604.75	48.25	-1,653.00	-3,425.9%
Credit Cards				
Credit Cards				
Choate Credit Card	3,593.88	1,528.64	2,065.24	135.1%
Curtis Credit Card	88.64	4,434.18	-4,345.54	-98.0%
Matzl Credit card	1,601.12	939.39	661.73	70.4%

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McCredie Credit Card	839.27	136.57	702.70	514.5%
Reed Credit Card	1,527.94	286.91	1,241.03	432.6%
Total Credit Cards	7,650.85	7,325.69	325.16	4.4%
Total Credit Cards	7,650.85	7,325.69	325.16	4.4%
Other Current Liabilities	1,412,045.87	2,236,180.46	-824,134.59	-36.9%
Total Current Liabilities	1,418,091.97	2,243,554.40	-825,462.43	-36.8%
Total Liabilities	1,418,091.97	2,243,554.40	-825,462.43	-36.8%
Equity				
Opening Balance Equity	-2,877,719.62	-2,559,088.62	-318,631.00	-12.5%
Opening Balance Equity	5,859,198.59	5,859,198.59	0.00	0.0%
Retained Earnings	9,562,115.83	8,472,714.91	1,089,400.92	12.9%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	520,366.09	598,360.15	-77,994.06	-13.0%
Total Equity	13,013,960.89	12,321,185.03	692,775.86	5.6%
TOTAL LIABILITIES & EQUITY	14,432,052.86	14,564,739.43	-132,686.57	-0.9%