

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

Accrual Basis

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	173.06	2,313.17	-2,140.11	-92.5%
General Fund-DDA0003	87,953.18	112,103.15	-24,149.97	-21.5%
Golf Course Fund-DDA0005	218,593.12	204,944.67	13,648.45	6.7%
Rec Center Fund-DDA0004	-28,054.25	44,852.71	-72,906.96	-162.6%
Total Alpine Bank-Total Funds	278,665.11	364,213.70	-85,548.59	-23.5%
ColoTrust				
ColoTrust-Golf	370,437.33	167,343.05	203,094.28	121.4%
ColoTrust-Rec	1,014,738.28	189,781.38	824,956.90	434.7%
ColoTrust General Fund	3,248,280.10	630,124.82	2,618,155.28	415.5%
General Edge Fund	0.00	2,501,151.27	-2,501,151.27	-100.0%
Rec Center Edge	0.30	900,253.25	-900,252.95	-100.0%
Total ColoTrust	4,633,456.01	4,388,653.77	244,802.24	5.6%
Total Checking/Savings	4,912,121.12	4,752,867.47	159,253.65	3.4%
Other Current Assets				
Inventory				
Golf Balls/Gloves	9,764.13	5,657.89	4,106.24	72.6%
Hard Goods	17,212.11	6,240.43	10,971.68	175.8%
Hats/Misc	2,598.30	7,412.10	-4,813.80	-65.0%
Soft Goods	14,456.58	4,501.20	9,955.38	221.2%
Total Inventory	44,031.12	23,811.62	20,219.50	84.9%
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	1,593,150.52	1,388,010.52	205,140.00	14.8%
Rec Inventory	1,008.34	1,876.88	-868.54	-46.3%
Total Other Current Assets	1,639,759.58	1,415,068.62	224,690.96	15.9%
Total Current Assets	6,551,880.70	6,167,936.09	383,944.61	6.2%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
CP Equip Accum Depr	-61,072.00	-46,279.00	-14,793.00	-32.0%

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CP Equipment - Other	265,993.59	265,993.59	0.00	0.0%
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	9,093.42	5,672.42	3,421.00	60.3%
GOLF COURSE				
BMGC Land & Improvements				
Golf Course Water Rights				
Irrigation System				
Irrigation Back 9	50,000.00	50,000.00	0.00	0.0%
Irrigation System Depr	1,012,311.37	316,140.31	696,171.06	220.2%
Irrigation System - Other	-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	1,577,343.40	756,740.36	48.0%
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	2,403,835.14	757,546.36	31.5%

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Golf Course Buildings				
Golf Course Bldg Depr	-295,031.00	-244,454.00	-50,577.00	-20.7%
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	4,204,965.43	601,061.36	14.3%
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%

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Flooring	114,761.08	21,325.60	93,435.48	438.1%
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	9,082,594.22	8,252,484.89	830,109.33	10.1%
TOTAL ASSETS	<u>15,634,474.92</u>	<u>14,420,420.98</u>	<u>1,214,053.94</u>	<u>8.4%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	48.25	48.25	0.00	0.0%

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Total Accounts Payable	48.25	48.25	0.00	0.0%
Credit Cards				
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Choate Credit Card	-11.66	3,593.88	-3,605.54	-100.3%
Curtis Credit Card	0.00	88.64	-88.64	-100.0%
Matzl Credit card	3,115.90	1,552.42	1,563.48	100.7%
McCredie Credit Card	1,477.13	839.27	637.86	76.0%
Ochs Credit Card	1,392.14	0.00	1,392.14	100.0%
Reed Credit Card	0.00	1,527.94	-1,527.94	-100.0%
Total Credit Cards	5,973.51	7,602.15	-1,628.64	-21.4%
Total Credit Cards	5,973.51	7,602.15	-1,628.64	-21.4%
Other Current Liabilities				
*Payroll Liabilities	105.91	0.00	105.91	100.0%
Deferred Property Taxes	1,593,150.52	1,388,010.52	205,140.00	14.8%
Direct Deposit Liabilities	-36.04	-3.36	-32.68	-972.6%
Payroll Liabilities				
Accrued PLT	-7,507.77	-8,590.15	1,082.38	12.6%
Accrued Wages	12,548.05	0.00	12,548.05	100.0%
CEBT Payroll Liabilities	-20,222.22	-16,584.79	-3,637.43	-21.9%
CO Income Tax	483.00	624.00	-141.00	-22.6%
CO Unemployment Tax	-3,476.95	-2,339.84	-1,137.11	-48.6%
Federal Taxes (941/944)				
Medicare- Company	-1.81	-1.30	-0.51	-39.2%
Medicare- Employee	-1.81	-1.30	-0.51	-39.2%
Social Security- Company	-7.75	-5.56	-2.19	-39.4%
Social Security- Employee	-7.75	-5.56	-2.19	-39.4%
Total Federal Taxes (941/944)	-19.12	-13.72	-5.40	-39.4%
Federal Unemployment (940)	128.57	82.88	45.69	55.1%
Total Payroll Liabilities	-18,066.44	-26,821.62	8,755.18	32.6%
Restaurant Security Deposit	1,380.00	1,150.00	230.00	20.0%
Sales Tax Payable				
Sales Tax Payable- Golf Course	-3,986.31	-376.52	-3,609.79	-958.7%
Sales Tax Payable-Rec Center	181.10	72.32	108.78	150.4%
Total Sales Tax Payable	-3,805.21	-304.20	-3,501.01	-1,150.9%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	1,622,728.74	1,412,031.34	210,697.40	14.9%
Total Current Liabilities	1,628,750.50	1,419,681.74	209,068.76	14.7%

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Total Liabilities	1,628,750.50	1,419,681.74	209,068.76	14.7%
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	10,237,427.77	9,562,225.42	675,202.35	7.1%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	561,817.68	507,034.85	54,782.83	10.8%
Total Equity	14,005,724.42	13,000,739.24	1,004,985.18	7.7%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,634,474.92</b>	<b>14,420,420.98</b>	<b>1,214,053.94</b>	<b>8.4%</b>