

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of June 30, 2020

Accrual Basis

	Jun 30, 20	Jun 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	136.79	1,491.84	-1,355.05	-90.8%
General Fund-DDA0003	903,556.65	990,581.70	-87,025.05	-8.8%
Golf Course Fund-DDA0005	211,449.84	207,657.92	3,791.92	1.8%
PBM Trail Group	0.00	1,577.79	-1,577.79	-100.0%
Rec Center Fund-DDA0004	11,570.13	24,254.49	-12,684.36	-52.3%
Total Alpine Bank-Total Funds	1,126,713.41	1,225,563.74	-98,850.33	-8.1%
ColoTrust				
ColoTrust-Golf	1,435,295.28	1,016,414.32	418,880.96	41.2%
ColoTrust-Rec	1,157,564.78	1,357,392.95	-199,828.17	-14.7%
ColoTrust General Fund	2,474,818.53	1,739,892.82	734,925.71	42.2%
Total ColoTrust	5,067,678.59	4,113,700.09	953,978.50	23.2%
Total Checking/Savings	6,194,392.00	5,339,263.83	855,128.17	16.0%
Accounts Receivable				
Accounts Receivable				
Golf Course AR	0.00	-1,648.79	1,648.79	100.0%
Total Accounts Receivable	0.00	-1,648.79	1,648.79	100.0%
Total Accounts Receivable	0.00	-1,648.79	1,648.79	100.0%
Other Current Assets				
Inventory				
Golf Balls/Gloves	13,256.85	13,321.87	-65.02	-0.5%
Hard Goods	11,513.08	33,417.22	-21,904.14	-65.6%
Hats/Misc	10,140.72	7,461.74	2,678.98	35.9%
Soft Goods	22,883.28	35,415.39	-12,532.11	-35.4%
Total Inventory	57,793.93	89,616.22	-31,822.29	-35.5%
Petty Cash	1,369.60	1,369.60	0.00	0.0%
Property Taxes Receivable	2,177,820.52	2,361,560.00	-183,739.48	-7.8%
Rec Inventory	2,799.65	3,728.06	-928.41	-24.9%
Total Other Current Assets	2,239,783.70	2,456,273.88	-216,490.18	-8.8%
Total Current Assets	8,434,175.70	7,793,888.92	640,286.78	8.2%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
CP Equip Accum Depr	-32,979.00	-19,679.00	-13,300.00	-67.6%

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CP Equipment - Other	265,993.59	265,993.59	0.00	0.0%
Total CP Equipment	233,014.59	246,314.59	-13,300.00	-5.4%
CP Land Improvements				
Asphalt Road & Parking Lot				
Asphalt Road Depreciation	-38,180.00	-22,042.00	-16,138.00	-73.2%
Asphalt Road & Parking Lot - Other	242,069.18	242,069.18	0.00	0.0%
Total Asphalt Road & Parking Lot	203,889.18	220,027.18	-16,138.00	-7.3%
CP Land Improvement Other Depr	-471.00	0.00	-471.00	-100.0%
Pavilion	0.00	1,000.00	-1,000.00	-100.0%
Restroom				
Restroom Depreciation	-9,088.00	-4,544.00	-4,544.00	-100.0%
Restroom - Other	95,161.62	95,161.62	0.00	0.0%
Total Restroom	86,073.62	90,617.62	-4,544.00	-5.0%
CP Land Improvements - Other	1,355,713.95	1,345,504.36	10,209.59	0.8%
Total CP Land Improvements	1,645,205.75	1,657,149.16	-11,943.41	-0.7%
Total COMMUNITY PARK	1,878,220.34	1,903,463.75	-25,243.41	-1.3%
DAISY DITCH	4,084.42	0.00	4,084.42	100.0%
GOLF COURSE				
BMGC Land & Improvements				
Golf Course Water Rights	50,000.00	50,000.00	0.00	0.0%
Irrigation System				
Irrigation System Depr	-15,972.00	-7,986.00	-7,986.00	-100.0%
Irrigation System - Other	238,308.20	238,308.20	0.00	0.0%
Total Irrigation System	222,336.20	230,322.20	-7,986.00	-3.5%
Land Improve Depr other	-1,162.00	-581.00	-581.00	-100.0%
Parking Lots				
Parking Lot Depreciation	-15,590.00	-7,795.00	-7,795.00	-100.0%
Parking Lots - Other	155,901.32	155,901.32	0.00	0.0%
Total Parking Lots	140,311.32	148,106.32	-7,795.00	-5.3%
Pond	113,271.73	73,458.63	39,813.10	54.2%
Tee Boxes				
Tee Box Depreciation	-3,664.00	-1,832.00	-1,832.00	-100.0%
Tee Boxes - Other	27,477.82	27,477.82	0.00	0.0%
Total Tee Boxes	23,813.82	25,645.82	-1,832.00	-7.1%
BMGC Land & Improvements - Other	602,469.10	562,610.60	39,858.50	7.1%

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Total BMGC Land & Improvements	1,151,040.17	1,089,562.57	61,477.60	5.6%
Golf Course Buildings				
Golf Course Bldg Depr	-194,558.00	-144,662.00	-49,896.00	-34.5%
Golf Course Buildings - Other	1,379,247.50	1,379,247.50	0.00	0.0%
Total Golf Course Buildings	1,184,689.50	1,234,585.50	-49,896.00	-4.0%
Machinery-Equipment				
Golf-Accum Depreciation Equip	-255,170.00	-158,010.00	-97,160.00	-61.5%
Machinery-Equipment - Other	989,473.50	914,522.50	74,951.00	8.2%
Total Machinery-Equipment	734,303.50	756,512.50	-22,209.00	-2.9%
Total GOLF COURSE	3,070,033.17	3,080,660.57	-10,627.40	-0.3%
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	-216,777.00	-202,999.00	-13,778.00	-6.8%
P&R Equipment - Other	302,582.00	302,582.00	0.00	0.0%
Total P&R Equipment	85,805.00	99,583.00	-13,778.00	-13.8%
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	485,063.00	498,841.00	-13,778.00	-2.8%
PBM Trail				
PBM Trail Depr Exp	-7,221.00	0.00	-7,221.00	-100.0%
PBM Trail - Other	292,792.05	216,627.28	76,164.77	35.2%
Total PBM Trail	285,571.05	216,627.28	68,943.77	31.8%
REC CENTER				
HVAC	116,174.45	0.00	116,174.45	100.0%
Rec Center Building				
Fire Alarm				
Fire Alarm Depr	-11,441.00	-6,707.00	-4,734.00	-70.6%
Fire Alarm - Other	71,013.74	71,013.74	0.00	0.0%
Total Fire Alarm	59,572.74	64,306.74	-4,734.00	-7.4%
Flooring	21,325.60	21,325.60	0.00	0.0%
Pool Projects				

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Pool Project Depr	-36,102.00	-22,615.00	-13,487.00	-59.6%
Pool Projects - Other	203,720.65	172,137.64	31,583.01	18.4%
Total Pool Projects	167,618.65	149,522.64	18,096.01	12.1%
Rec Bldg-Accum Depr	-165,996.00	-162,886.00	-3,110.00	-1.9%
Rec Center Building - Other	1,113,718.00	1,113,718.00	0.00	0.0%
Total Rec Center Building	1,196,238.99	1,185,986.98	10,252.01	0.9%
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	-39,927.00	-28,550.00	-11,377.00	-39.9%
Rec Center Equipment - Other	93,759.30	42,534.00	51,225.30	120.4%
Total Rec Center Equipment	105,972.73	66,124.43	39,848.30	60.3%
Rec Center Parking Lot				
Rec Parking-Accum Depr	-34,904.00	-26,178.00	-8,726.00	-33.3%
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00	0.0%
Total Rec Center Parking Lot	39,777.00	48,503.00	-8,726.00	-18.0%
Ropes Course	31,500.00	0.00	31,500.00	100.0%
Total REC CENTER	1,489,663.17	1,300,614.41	189,048.76	14.5%
Total Fixed Assets	7,212,635.15	7,000,207.01	212,428.14	3.0%
TOTAL ASSETS	15,646,810.85	14,794,095.93	852,714.92	5.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	28.25	2,935.79	-2,907.54	-99.0%
Credit Cards				
Credit Cards				
Choate Credit Card	655.97	0.00	655.97	100.0%
Curtis Credit Card	1,341.24	304.49	1,036.75	340.5%
McCredie Credit Card	10.00	0.00	10.00	100.0%
Reed Credit Card	1,303.40	1,023.70	279.70	27.3%
Smith Credit Card	0.00	192.14	-192.14	-100.0%
Total Credit Cards	3,310.61	1,520.33	1,790.28	117.8%
Total Credit Cards	3,310.61	1,520.33	1,790.28	117.8%
Other Current Liabilities				
Deferred Property Taxes	2,177,820.52	2,361,560.00	-183,739.48	-7.8%
Direct Deposit Liabilities	0.00	-348.03	348.03	100.0%

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Golf Customer Credit	0.00	2,390.45	-2,390.45	-100.0%
Golf Course Customers Gift Card	0.00	9,154.84	-9,154.84	-100.0%
Payroll Liabilities	-9,847.17	4,900.21	-14,747.38	-301.0%
Restaurant Security Deposit	1,150.00	1,150.00	0.00	0.0%
Sales Tax Payable	-1,518.33	717.06	-2,235.39	-311.7%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	2,217,605.02	2,429,524.53	-211,919.51	-8.7%
Total Current Liabilities	2,220,943.88	2,433,980.65	-213,036.77	-8.8%
Total Liabilities	2,220,943.88	2,433,980.65	-213,036.77	-8.8%
Equity				
Opening Balance Equity	-2,559,088.62	-2,559,088.62	0.00	0.0%
Opening Balance Equity	5,859,198.59	5,859,198.59	0.00	0.0%
Retained Earnings	8,465,972.90	7,281,015.48	1,184,957.42	16.3%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	1,709,784.10	1,828,989.83	-119,205.73	-6.5%
Total Equity	13,425,866.97	12,360,115.28	1,065,751.69	8.6%
TOTAL LIABILITIES & EQUITY	15,646,810.85	14,794,095.93	852,714.92	5.8%