

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of August 31, 2020

Accrual Basis

	Aug 31, 20	Aug 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	4,280.47	4,496.24	-215.77	-4.8%
General Fund-DDA0003	173,540.73	158,916.83	14,623.90	9.2%
Golf Course Fund-DDA0005	218,973.78	103,674.23	115,299.55	111.2%
Rec Center Fund-DDA0004	13,135.81	19,594.56	-6,458.75	-33.0%
Total Alpine Bank-Total Funds	409,930.79	286,681.86	123,248.93	43.0%
ColoTrust				
ColoTrust-Golf	1,436,718.73	1,120,739.99	315,978.74	28.2%
ColoTrust-Rec	1,158,712.78	1,362,765.07	-204,052.29	-15.0%
ColoTrust General Fund	2,977,442.94	2,348,557.75	628,885.19	26.8%
Total ColoTrust	5,572,874.45	4,832,062.81	740,811.64	15.3%
Total Checking/Savings	5,982,805.24	5,118,744.67	864,060.57	16.9%
Accounts Receivable				
Accounts Receivable				
Golf Course AR				
Member Account/Gift Card	0.00	873.03	-873.03	-100.0%
Total Golf Course AR	0.00	873.03	-873.03	-100.0%
Total Accounts Receivable	0.00	873.03	-873.03	-100.0%
Total Accounts Receivable	0.00	873.03	-873.03	-100.0%
Other Current Assets				
Inventory				
Golf Balls/Gloves	10,015.71	12,608.74	-2,593.03	-20.6%
Hard Goods	10,803.13	21,605.79	-10,802.66	-50.0%
Hats/Misc	9,887.98	11,735.08	-1,847.10	-15.7%
Soft Goods	16,294.85	22,647.13	-6,352.28	-28.1%
Total Inventory	47,001.67	68,596.74	-21,595.07	-31.5%
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	2,177,820.52	2,361,560.00	-183,739.48	-7.8%
Rec Inventory	4,752.13	6,751.50	-1,999.37	-29.6%
Total Other Current Assets	2,230,943.92	2,438,277.84	-207,333.92	-8.5%

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Total Current Assets	8,213,749.16	7,557,895.54	655,853.62	8.7%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
CP Equip Accum Depr	-32,979.00	-19,679.00	-13,300.00	-67.6%
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	4,034.42	0.00	4,034.42	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				

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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%
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 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	-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%

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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				
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	7,212,585.15	7,000,207.01	212,378.14	3.0%
TOTAL ASSETS	15,426,334.31	14,558,102.55	868,231.76	6.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	28.25	2,935.79	-2,907.54	-99.0%
Total Accounts Payable	28.25	2,935.79	-2,907.54	-99.0%
Credit Cards				
Credit Cards				
Choate Credit Card	1,757.21	1,187.94	569.27	47.9%
Curtis Credit Card	197.98	1,468.21	-1,270.23	-86.5%
Matzl Credit card	76.99	0.00	76.99	100.0%

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McCredie Credit Card	1,073.06	0.00	1,073.06	100.0%
Reed Credit Card	1,397.43	1,775.52	-378.09	-21.3%
Smith Credit Card	0.00	7,847.78	-7,847.78	-100.0%
Total Credit Cards	4,502.67	12,279.45	-7,776.78	-63.3%
Total Credit Cards	4,502.67	12,279.45	-7,776.78	-63.3%
Other Current Liabilities	2,228,717.90	2,421,825.83	-193,107.93	-8.0%
Total Current Liabilities	2,233,248.82	2,437,041.07	-203,792.25	-8.4%
Total Liabilities	2,233,248.82	2,437,041.07	-203,792.25	-8.4%
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	8,466,313.01	7,281,015.48	1,185,297.53	16.3%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	1,476,662.51	1,589,936.03	-113,273.52	-7.1%
Total Equity	13,193,085.49	12,121,061.48	1,072,024.01	8.8%
TOTAL LIABILITIES & EQUITY	15,426,334.31	14,558,102.55	868,231.76	6.0%