

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

Accrual Basis

	Nov 30, 20	Nov 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	282.74	92.46	190.28	205.8%
General Fund-DDA0003	139,031.16	97,019.81	42,011.35	43.3%
Golf Course Fund-DDA0005	156,530.40	49,386.05	107,144.35	217.0%
Rec Center Fund-DDA0004	6,578.97	2,611.70	3,967.27	151.9%
Total Alpine Bank-Total Funds	302,423.27	149,110.02	153,313.25	102.8%
ColoTrust				
ColoTrust-Golf	542,238.76	1,126,511.17	-584,272.41	-51.9%
ColoTrust-Rec	1,139,241.24	1,229,095.97	-89,854.73	-7.3%
ColoTrust General Fund	2,753,789.13	2,110,070.59	643,718.54	30.5%
Total ColoTrust	4,435,269.13	4,465,677.73	-30,408.60	-0.7%
Total Checking/Savings	4,737,692.40	4,614,787.75	122,904.65	2.7%
Accounts Receivable				
Accounts Receivable				
Golf Course AR				
Golf Contra A/R	0.00	2,953.42	-2,953.42	-100.0%
Member Account/Gift Card	0.00	-14,232.88	14,232.88	100.0%
Total Golf Course AR	0.00	-11,279.46	11,279.46	100.0%
Total Accounts Receivable	0.00	-11,279.46	11,279.46	100.0%
Total Accounts Receivable	0.00	-11,279.46	11,279.46	100.0%
Other Current Assets				
Inventory				
Golf Balls/Gloves	4,706.72	8,497.10	-3,790.38	-44.6%
Hard Goods	4,143.12	12,113.25	-7,970.13	-65.8%
Hats/Misc	6,130.79	8,905.34	-2,774.55	-31.2%
Soft Goods	4,869.07	12,822.03	-7,952.96	-62.0%
Total Inventory	19,849.70	42,337.72	-22,488.02	-53.1%
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	5,988.92	6,816.75	-827.83	-12.1%

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Total Other Current Assets	2,205,028.74	2,412,084.07	-207,055.33	-8.6%
Total Current Assets	6,942,721.14	7,015,592.36	-72,871.22	-1.0%
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	0.00	73,458.63	-73,458.63	-100.0%

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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	627,722.60	562,610.60	65,112.00	11.6%
Total BMGC Land & Improvements	1,063,021.94	1,089,562.57	-26,540.63	-2.4%
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	2,982,014.94	3,080,660.57	-98,645.63	-3.2%
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				

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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				
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	7,124,566.92	7,000,207.01	124,359.91	1.8%
TOTAL ASSETS	14,067,288.06	14,015,799.37	51,488.69	0.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-7,480.01	-1,378.01	-6,102.00	-442.8%
Total Accounts Payable	-7,480.01	-1,378.01	-6,102.00	-442.8%
Credit Cards				
Credit Cards				
Choate Credit Card	529.10	667.84	-138.74	-20.8%
Curtis Credit Card	4,704.04	1,204.28	3,499.76	290.6%

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Matzl Credit card	512.95	0.00	512.95	100.0%
McCredie Credit Card	265.69	0.00	265.69	100.0%
Reed Credit Card	655.26	1,258.52	-603.26	-47.9%
Smith Credit Card	0.00	1,800.35	-1,800.35	-100.0%
Total Credit Cards	6,667.04	4,930.99	1,736.05	35.2%
Total Credit Cards	6,667.04	4,930.99	1,736.05	35.2%
Other Current Liabilities				
Deferred Property Taxes	2,177,820.52	2,361,560.00	-183,739.48	-7.8%
Direct Deposit Liabilities	-146.11	0.00	-146.11	-100.0%
Payroll Liabilities				
457(b) Lincoln Life	0.00	4.82	-4.82	-100.0%
Accrued PLT	24,629.56	24,340.66	288.90	1.2%
CEBT Payroll Liabilities	-13,848.76	-7,279.20	-6,569.56	-90.3%
CO Income Tax	-1,579.00	-92.00	-1,487.00	-1,616.3%
CO Unemployment Tax	-1,143.75	103.77	-1,247.52	-1,202.2%
Federal Taxes (941/944)				
Medicare- Company	-4.51	-4.51	0.00	0.0%
Medicare- Employee	-4.51	-4.51	0.00	0.0%
Social Security- Company	-19.27	-19.27	0.00	0.0%
Social Security- Employee	-19.27	-19.27	0.00	0.0%
Federal Taxes (941/944) - Other	-416.77	113.32	-530.09	-467.8%
Total Federal Taxes (941/944)	-464.33	65.76	-530.09	-806.1%
Federal Unemployment (940)	120.90	95.97	24.93	26.0%
Total Payroll Liabilities	7,714.62	17,239.78	-9,525.16	-55.3%
Restaurant Security Deposit	1,150.00	1,150.00	0.00	0.0%
Sales Tax Payable				
Sales Tax Payable- Golf Course	-4,667.16	823.47	-5,490.63	-666.8%
Sales Tax Payable-Rec Center	-1,075.48	47.14	-1,122.62	-2,381.5%
Total Sales Tax Payable	-5,742.64	870.61	-6,613.25	-759.6%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	2,230,796.39	2,430,820.39	-200,024.00	-8.2%
Total Current Liabilities	2,229,983.42	2,434,373.37	-204,389.95	-8.4%
Total Liabilities	2,229,983.42	2,434,373.37	-204,389.95	-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	8,466,353.01	7,281,015.48	1,185,337.53	16.3%

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TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	120,841.66	1,050,300.55	-929,458.89	-88.5%
Total Equity	11,837,304.64	11,581,426.00	255,878.64	2.2%
TOTAL LIABILITIES & EQUITY	14,067,288.06	14,015,799.37	51,488.69	0.4%