

Parachute Battlement Mesa Park & Rec District  
Statement of Net Position  
As of June 30, 2021

Accrual Basis

	Jun 30, 21	Jun 30, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>Alpine Bank-Total Funds</b>				
Community Park DDA006	3,189.33	136.79	3,052.54	2,231.6%
General Fund-DDA0003	577,518.32	910,205.57	-332,687.25	-36.6%
Golf Course Fund-DDA0005	68,022.72	211,713.14	-143,690.42	-67.9%
Rec Center Fund-DDA0004	50,468.61	11,667.63	38,800.98	332.6%
<b>Total Alpine Bank-Total Funds</b>	<b>699,198.98</b>	<b>1,133,723.13</b>	<b>-434,524.15</b>	<b>-38.3%</b>
<b>ColoTrust</b>				
ColoTrust-Golf	167,329.80	1,435,883.54	-1,268,553.74	-88.4%
ColoTrust-Rec	1,089,724.66	1,157,564.78	-67,840.12	-5.9%
ColoTrust General Fund	1,130,041.64	2,474,818.53	-1,344,776.89	-54.3%
General Edge Fund	2,000,049.74	0.00	2,000,049.74	100.0%
<b>Total ColoTrust</b>	<b>4,387,145.84</b>	<b>5,068,266.85</b>	<b>-681,121.01</b>	<b>-13.4%</b>
<b>Total Checking/Savings</b>	<b>5,086,344.82</b>	<b>6,201,989.98</b>	<b>-1,115,645.16</b>	<b>-18.0%</b>
<b>Other Current Assets</b>				
<b>Inventory</b>				
Golf Balls/Gloves	13,468.16	12,792.74	675.42	5.3%
Hard Goods	12,870.21	11,922.66	947.55	8.0%
Hats/Misc	10,771.29	10,140.72	630.57	6.2%
Soft Goods	17,529.38	23,747.62	-6,218.24	-26.2%
<b>Total Inventory</b>	<b>54,639.04</b>	<b>58,603.74</b>	<b>-3,964.70</b>	<b>-6.8%</b>
<b>Petty Cash</b>				
Petty Cash Golf Course	700.00	700.00	0.00	0.0%
Petty Cash Rec Center	669.60	669.60	0.00	0.0%
<b>Total Petty Cash</b>	<b>1,369.60</b>	<b>1,369.60</b>	<b>0.00</b>	<b>0.0%</b>
Property Taxes Receivable	1,388,010.52	2,177,820.52	-789,810.00	-36.3%
Rec Inventory	3,374.54	4,366.85	-992.31	-22.7%
<b>Total Other Current Assets</b>	<b>1,447,393.70</b>	<b>2,242,160.71</b>	<b>-794,767.01</b>	<b>-35.5%</b>
<b>Total Current Assets</b>	<b>6,533,738.52</b>	<b>8,444,150.69</b>	<b>-1,910,412.17</b>	<b>-22.6%</b>
<b>Fixed Assets</b>				
<b>COMMUNITY PARK</b>				
<b>CP Equipment</b>				
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%
<b>Total CP Equipment</b>	<b>219,714.59</b>	<b>233,014.59</b>	<b>-13,300.00</b>	<b>-5.7%</b>

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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%
	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	4,084.42	1,588.00	38.9%
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	-5,729.00	-1,162.00	-4,567.00	-393.0%
Parking Lots				
Parking Lot Depreciation	-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	602,469.10	25,253.50	4.2%
Total BMGC Land & Improvements	2,403,835.14	1,145,625.30	1,258,209.84	109.8%
Golf Course Buildings				
Golf Course Bldg Depr	-244,454.00	-194,558.00	-49,896.00	-25.7%

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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	3,064,618.30	1,140,347.13	37.2%
<b>PARK &amp; REC DIVISION</b>				
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	-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%
<b>REC CENTER</b>				
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%
Flooring	21,325.60	21,325.60	0.00	0.0%

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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	7,207,220.28	1,045,234.61	14.5%
<b>TOTAL ASSETS</b>	<b>14,786,193.41</b>	<b>15,651,370.97</b>	<b>-865,177.56</b>	<b>-5.5%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable	2,699.90	48.25	2,651.65	5,495.7%
Credit Cards	4,338.59	3,225.02	1,113.57	34.5%
Other Current Liabilities	1,416,886.29	2,217,551.93	-800,665.64	-36.1%
Total Current Liabilities	1,423,924.78	2,220,825.20	-796,900.42	-35.9%
Total Liabilities	1,423,924.78	2,220,825.20	-796,900.42	-35.9%
Equity				
Opening Balance Equity	-2,877,719.62	-2,559,088.62	-318,631.00	-12.5%

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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	868,673.83	1,707,720.89	-839,047.06	-49.1%
Total Equity	<u>13,362,268.63</u>	<u>13,430,545.77</u>	<u>-68,277.14</u>	<u>-0.5%</u>
TOTAL LIABILITIES & EQUITY	<u>14,786,193.41</u>	<u>15,651,370.97</u>	<u>-865,177.56</u>	<u>-5.5%</u>