

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of August 31, 2021

Accrual Basis

	Aug 31, 21	Aug 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	4,320.58	4,280.47	40.11	0.9%
General Fund-DDA0003	315,432.70	179,902.63	135,530.07	75.3%
Golf Course Fund-DDA0005	147,760.18	219,237.08	-71,476.90	-32.6%
Rec Center Fund-DDA0004	25,180.59	13,233.31	11,947.28	90.3%
Total Alpine Bank-Total Funds	492,694.05	416,653.49	76,040.56	18.3%
ColoTrust				
ColoTrust-Golf	167,338.17	1,436,718.73	-1,269,380.56	-88.4%
ColoTrust-Rec	189,775.84	1,158,712.78	-968,936.94	-83.6%
ColoTrust General Fund	1,130,098.15	2,977,442.94	-1,847,344.79	-62.0%
General Edge Fund	2,000,580.26	0.00	2,000,580.26	100.0%
Rec Center Edge	900,022.04	0.00	900,022.04	100.0%
Total ColoTrust	4,387,814.46	5,572,874.45	-1,185,059.99	-21.3%
Total Checking/Savings	4,880,508.51	5,989,527.94	-1,109,019.43	-18.5%
Other Current Assets				
Inventory				
Golf Balls/Gloves	8,868.56	9,551.60	-683.04	-7.2%
Hard Goods	9,770.60	11,212.71	-1,442.11	-12.9%
Hats/Misc	9,561.39	9,887.98	-326.59	-3.3%
Soft Goods	10,370.34	17,159.19	-6,788.85	-39.6%
Total Inventory	38,570.89	47,811.48	-9,240.59	-19.3%
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	1,388,010.52	2,177,820.52	-789,810.00	-36.3%
Rec Inventory	5,139.26	4,706.82	432.44	9.2%
Total Other Current Assets	1,433,090.27	2,231,708.42	-798,618.15	-35.8%
Total Current Assets	6,313,598.78	8,221,236.36	-1,907,637.58	-23.2%
Fixed Assets				
COMMUNITY PARK				
CP Equipment				
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%

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Total CP Equipment	219,714.59	233,014.59	-13,300.00	-5.7%
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%
Restroom - Other	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	4,034.42	1,638.00	40.6%
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				
Parking Lots				
Parking Lot Depreciation	-5,729.00	-1,162.00	-4,567.00	-393.0%
Parking Lots - Other	-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%

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Golf Course Buildings				
Golf Course Bldg Depr	-244,454.00	-194,558.00	-49,896.00	-25.7%
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%
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	-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%
REC CENTER				
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%

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Flooring	21,325.60	21,325.60	0.00	0.0%
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	7,207,170.28	1,045,284.61	14.5%
TOTAL ASSETS	14,566,053.67	15,428,406.64	-862,352.97	-5.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-133.75	48.25	-182.00	-377.2%
Total Accounts Payable	-133.75	48.25	-182.00	-377.2%
Credit Cards				
Credit Cards				
Choate Credit Card	826.34	1,663.81	-837.47	-50.3%
Curtis Credit Card	70.20	372.98	-302.78	-81.2%
Matzl Credit card	4,649.89	94.87	4,555.02	4,801.3%

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McCredie Credit Card	296.04	1,080.34	-784.30	-72.6%
Reed Credit Card	1,963.38	950.54	1,012.84	106.6%
Total Credit Cards	7,805.85	4,162.54	3,643.31	87.5%
Total Credit Cards	7,805.85	4,162.54	3,643.31	87.5%
Other Current Liabilities				
Deferred Property Taxes	1,388,010.52	2,177,820.52	-789,810.00	-36.3%
Direct Deposit Liabilities	-3.36	0.00	-3.36	-100.0%
Payroll Liabilities	-18,653.00	3,152.61	-21,805.61	-691.7%
Restaurant Security Deposit	1,150.00	1,150.00	0.00	0.0%
Sales Tax Payable	288.55	-3,405.23	3,693.78	108.5%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	1,420,792.71	2,228,717.90	-807,925.19	-36.3%
Total Current Liabilities	1,428,464.81	2,232,928.69	-804,463.88	-36.0%
Total Liabilities	1,428,464.81	2,232,928.69	-804,463.88	-36.0%
Equity				
Opening Balance Equity	-2,877,719.62	-2,559,088.62	-318,631.00	-12.5%
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	643,994.06	1,472,653.07	-828,659.01	-56.3%
Total Equity	13,137,588.86	13,195,477.95	-57,889.09	-0.4%
TOTAL LIABILITIES & EQUITY	14,566,053.67	15,428,406.64	-862,352.97	-5.6%