

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

Accrual Basis

	Jan 31, 20	Jan 31, 19	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Park DDA006	652.98	558.11	94.87
General Fund-DDA0003	213,551.08	118,978.43	94,572.65
Golf Course Fund-DDA0005	31,981.56	24,354.88	7,626.68
PBM Trail Group	0.00	1,577.79	-1,577.79
Rec Center Fund-DDA0004	40,437.53	48,087.70	-7,650.17
Total Alpine Bank-Total Funds	286,623.15	193,556.91	93,066.24
ColoTrust			
ColoTrust-Golf	1,130,071.98	1,005,829.54	124,242.44
ColoTrust-Rec	1,152,765.35	1,343,257.25	-190,491.90
ColoTrust General Fund	1,916,380.49	852,437.19	1,063,943.30
Total ColoTrust	4,199,217.82	3,201,523.98	997,693.84
Total Checking/Savings	4,485,840.97	3,395,080.89	1,090,760.08
Accounts Receivable			
Accounts Receivable	2,605.15	177,666.32	-175,061.17
Total Accounts Receivable	2,605.15	177,666.32	-175,061.17
Other Current Assets			
Inventory			
Golf Balls/Gloves	8,248.55	8,406.73	-158.18
Hard Goods	8,150.06	4,821.24	3,328.82
Hats/Misc	8,831.12	6,001.39	2,829.73
Soft Goods	12,539.33	8,158.24	4,381.09
Total Inventory	37,769.06	27,387.60	10,381.46
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	669.60	668.58	1.02
Total Petty Cash	1,369.60	1,368.58	1.02
Property Taxes Receivable	2,177,820.52	2,361,560.00	-183,739.48
Rec Inventory	5,889.63	885.53	5,004.10
Total Other Current Assets	2,222,848.81	2,391,201.71	-168,352.90

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Total Current Assets	6,711,294.93	5,963,948.92	747,346.01
Fixed Assets			
COMMUNITY PARK			
CP Equipment			
CP Equip Accum Depr	-32,979.00	-19,679.00	-13,300.00
CP Equipment - Other	265,993.59	265,993.59	0.00
Total CP Equipment	233,014.59	246,314.59	-13,300.00
CP Land Improvements			
Asphalt Road & Parking Lot			
Asphalt Road Depreciation	-38,180.00	-22,042.00	-16,138.00
Asphalt Road & Parking Lot - Other	242,069.18	242,069.18	0.00
Total Asphalt Road & Parking Lot	203,889.18	220,027.18	-16,138.00
CP Land Improvement Other Depr	-471.00	0.00	-471.00
Pavilion	0.00	1,000.00	-1,000.00
Restroom			
Restroom Depreciation	-9,088.00	-4,544.00	-4,544.00
Restroom - Other	95,161.62	95,161.62	0.00
Total Restroom	86,073.62	90,617.62	-4,544.00
CP Land Improvements - Other	1,355,713.95	1,345,504.36	10,209.59
Total CP Land Improvements	1,645,205.75	1,657,149.16	-11,943.41
Total COMMUNITY PARK	1,878,220.34	1,903,463.75	-25,243.41
DAISY DITCH	4,084.42	0.00	4,084.42
GOLF COURSE			
BMGC Land & Improvements			
Golf Course Water Rights	50,000.00	50,000.00	0.00
Irrigation System			
Irrigation System Depr	-15,972.00	-7,986.00	-7,986.00
Irrigation System - Other	238,308.20	238,308.20	0.00
Total Irrigation System	222,336.20	230,322.20	-7,986.00
Land Improve Depr other	-1,162.00	-581.00	-581.00
Parking Lots			
Parking Lot Depreciation	-15,590.00	-7,795.00	-7,795.00
Parking Lots - Other	155,901.32	155,901.32	0.00

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Total Parking Lots	140,311.32	148,106.32	-7,795.00
Pond Relocate	107,856.86	73,458.63	34,398.23
Tee Boxes			
Tee Box Depreciation	-3,664.00	-1,832.00	-1,832.00
Tee Boxes - Other	27,477.82	27,477.82	0.00
Total Tee Boxes	23,813.82	25,645.82	-1,832.00
BMGC Land & Improvements - Other	602,469.10	562,610.60	39,858.50
Total BMGC Land & Improvements	1,145,625.30	1,089,562.57	56,062.73
Golf Course Buildings			
Golf Course Bldg Depr	-194,558.00	-144,662.00	-49,896.00
Golf Course Buildings - Other	1,379,247.50	1,379,247.50	0.00
Total Golf Course Buildings	1,184,689.50	1,234,585.50	-49,896.00
Machinery-Equipment			
Golf-Accum Depreciation Equip	-255,170.00	-158,010.00	-97,160.00
Machinery-Equipment - Other	989,473.50	914,522.50	74,951.00
Total Machinery-Equipment	734,303.50	756,512.50	-22,209.00
Total GOLF COURSE	3,064,618.30	3,080,660.57	-16,042.27
PARK & REC DIVISION			
P&R Building & Improvements			
P&R Accumlated Depr Bldgs.	-84,600.00	-84,600.00	0.00
P&R Building & Improvements - Other	84,600.00	84,600.00	0.00
Total P&R Building & Improvements	0.00	0.00	0.00
P&R Equipment			
Accum Depreciation-Equip	-216,777.00	-202,999.00	-13,778.00
P&R Equipment - Other	302,582.00	302,582.00	0.00
Total P&R Equipment	85,805.00	99,583.00	-13,778.00
P&R Land	384,258.00	384,258.00	0.00
P&R Water Rights	15,000.00	15,000.00	0.00
Total PARK & REC DIVISION	485,063.00	498,841.00	-13,778.00
PBM Trail			

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PBM Trail Depr Exp	-7,221.00	0.00	-7,221.00
PBM Trail - Other	292,792.05	216,627.28	76,164.77
<b>Total PBM Trail</b>	<b>285,571.05</b>	<b>216,627.28</b>	<b>68,943.77</b>
<b>REC CENTER</b>			
HVAC	153,864.77	0.00	153,864.77
Rec Center Building			
Fire Alarm			
Fire Alarm Depr	-11,441.00	-6,707.00	-4,734.00
Fire Alarm - Other	71,013.74	71,013.74	0.00
<b>Total Fire Alarm</b>	<b>59,572.74</b>	<b>64,306.74</b>	<b>-4,734.00</b>
Flooring	21,325.60	21,325.60	0.00
Pool Projects			
Pool Project Depr	-36,102.00	-22,615.00	-13,487.00
Pool Projects - Other	203,720.65	172,137.64	31,583.01
<b>Total Pool Projects</b>	<b>167,618.65</b>	<b>149,522.64</b>	<b>18,096.01</b>
Rec Bldg-Accum Depr	-165,996.00	-162,886.00	-3,110.00
Rec Center Building - Other	1,113,718.00	1,113,718.00	0.00
<b>Total Rec Center Building</b>	<b>1,196,238.99</b>	<b>1,185,986.98</b>	<b>10,252.01</b>
Rec Center Equipment			
Exercise Equip	44,771.72	44,771.72	0.00
POS System	7,368.71	7,368.71	0.00
Rec Equip Accum Depr	-39,927.00	-28,550.00	-11,377.00
Rec Center Equipment - Other	93,759.30	42,534.00	51,225.30
<b>Total Rec Center Equipment</b>	<b>105,972.73</b>	<b>66,124.43</b>	<b>39,848.30</b>
Rec Center Parking Lot			
Rec Parking-Accum Depr	-34,904.00	-26,178.00	-8,726.00
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00
<b>Total Rec Center Parking Lot</b>	<b>39,777.00</b>	<b>48,503.00</b>	<b>-8,726.00</b>
Ropes Course	31,500.00	0.00	31,500.00
<b>Total REC CENTER</b>	<b>1,527,353.49</b>	<b>1,300,614.41</b>	<b>226,739.08</b>
<b>Total Fixed Assets</b>	<b>7,244,910.60</b>	<b>7,000,207.01</b>	<b>244,703.59</b>

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<b>TOTAL ASSETS</b>	<u>13,956,205.53</u>	<u>12,964,155.93</u>	<u>992,049.60</u>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-4,450.65	-3,423.23	-1,027.42
Total Accounts Payable	-4,450.65	-3,423.23	-1,027.42
Credit Cards			
Credit Cards	6,479.99	5,351.42	1,128.57
Total Credit Cards	6,479.99	5,351.42	1,128.57
Other Current Liabilities			
Deferred Property Taxes	2,177,820.52	2,361,560.00	-183,739.48
Direct Deposit Liabilities	0.00	-18,960.95	18,960.95
Golf Customer Credit	0.00	5,383.33	-5,383.33
Golf Course Customers Gift Card	0.00	8,112.55	-8,112.55
Payroll Liabilities	14,730.22	-4,310.26	19,040.48
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable	165.44	-516.48	681.92
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	2,243,866.18	2,402,418.19	-158,552.01
Total Current Liabilities	2,245,895.52	2,404,346.38	-158,450.86
Total Liabilities	2,245,895.52	2,404,346.38	-158,450.86
Equity			
Opening Balance Equity	-2,559,088.62	-2,559,088.62	0.00
Opening Balance Equity	5,859,198.59	5,859,198.59	0.00
Retained Earnings	8,470,125.19	7,281,015.48	1,189,109.71
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	-9,925.15	28,684.10	-38,609.25
Total Equity	11,710,310.01	10,559,809.55	1,150,500.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>13,956,205.53</u>	<u>12,964,155.93</u>	<u>992,049.60</u>