

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

Accrual Basis

	Mar 31, 20	Mar 31, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Park DDA006	390.23	263.08	127.15
General Fund-DDA0003	736,850.49	267,394.22	469,456.27
Golf Course Fund-DDA0005	142,548.56	159,214.77	-16,666.21
PBM Trail Group	0.00	1,577.79	-1,577.79
Rec Center Fund-DDA0004	45,505.76	51,385.89	-5,880.13
Alpine Bank-Total Funds - Other	0.91	0.00	0.91
Total Alpine Bank-Total Funds	925,295.95	479,835.75	445,460.20
ColoTrust			
ColoTrust-Golf	1,433,113.37	1,010,048.05	423,065.32
ColoTrust-Rec	1,155,805.07	1,348,890.98	-193,085.91
ColoTrust General Fund	1,921,433.77	1,356,435.20	564,998.57
Total ColoTrust	4,510,352.21	3,715,374.23	794,977.98
Total Checking/Savings	5,435,648.16	4,195,209.98	1,240,438.18
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account/Gift Card	-3,691.04	4,317.01	-8,008.05
Total Golf Course AR	-3,691.04	4,317.01	-8,008.05
Total Accounts Receivable	-3,691.04	4,317.01	-8,008.05
Total Accounts Receivable	-3,691.04	4,317.01	-8,008.05
Other Current Assets			
Inventory			
Golf Balls/Gloves	14,692.39	10,907.56	3,784.83
Hard Goods	13,125.61	9,710.81	3,414.80
Hats/Misc	10,662.25	7,595.68	3,066.57
Soft Goods	30,050.19	30,564.04	-513.85
Total Inventory	68,530.44	58,778.09	9,752.35
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	669.60	669.60	0.00

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Total Petty Cash	1,369.60	1,369.60	0.00
Property Taxes Receivable	2,177,820.52	2,361,560.00	-183,739.48
Rec Inventory	5,163.87	1,956.90	3,206.97
Total Other Current Assets	2,252,884.43	2,423,664.59	-170,780.16
Total Current Assets	7,684,841.55	6,623,191.58	1,061,649.97
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

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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
Total Parking Lots	140,311.32	148,106.32	-7,795.00
Pond	113,271.73	73,458.63	39,813.10
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	1,151,040.17	1,089,562.57	61,477.60
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	3,070,033.17	3,080,660.57	-10,627.40
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

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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			
PBM Trail Depr Exp	-7,221.00	0.00	-7,221.00
PBM Trail - Other	292,792.05	216,627.28	76,164.77
Total PBM Trail	285,571.05	216,627.28	68,943.77
REC CENTER			
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
Total Fire Alarm	59,572.74	64,306.74	-4,734.00
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
Total Pool Projects	167,618.65	149,522.64	18,096.01
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
Total Rec Center Building	1,196,238.99	1,185,986.98	10,252.01
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
Total Rec Center Equipment	105,972.73	66,124.43	39,848.30
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

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Total Rec Center Parking Lot	39,777.00	48,503.00	-8,726.00
Ropes Course	31,500.00	0.00	31,500.00
Total REC CENTER	1,527,353.49	1,300,614.41	226,739.08
Total Fixed Assets	7,250,325.47	7,000,207.01	250,118.46
TOTAL ASSETS	14,935,167.02	13,623,398.59	1,311,768.43
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-1,660.64	-5,645.72	3,985.08
Total Accounts Payable	-1,660.64	-5,645.72	3,985.08
Credit Cards			
Credit Cards			
Choate Credit Card	498.78	1,355.01	-856.23
Curtis Credit Card	1,052.40	2,404.62	-1,352.22
Reed Credit Card	492.57	1,384.98	-892.41
Smith Credit Card	628.39	4,779.25	-4,150.86
Total Credit Cards	2,672.14	9,923.86	-7,251.72
Total Credit Cards	2,672.14	9,923.86	-7,251.72
Other Current Liabilities			
Deferred Property Taxes	2,177,820.52	2,361,560.00	-183,739.48
Golf Customer Credit	0.00	4,664.55	-4,664.55
Golf Course Customers Gift Card	0.00	8,114.55	-8,114.55
Payroll Liabilities	2,729.18	11,540.17	-8,810.99
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable	-40.43	-103.92	63.49
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	2,231,659.27	2,436,925.35	-205,266.08
Total Current Liabilities	2,232,670.77	2,441,203.49	-208,532.72
Total Liabilities	2,232,670.77	2,441,203.49	-208,532.72
Equity			

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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	8,507,815.51	7,281,015.48	1,226,800.03
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	944,570.77	651,069.65	293,501.12
Total Equity	<u>12,702,496.25</u>	<u>11,182,195.10</u>	<u>1,520,301.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,935,167.02</u></u>	<u><u>13,623,398.59</u></u>	<u><u>1,311,768.43</u></u>