

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

Accrual Basis

	Mar 31, 21	Mar 31, 20	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
Alpine Bank-Total Funds				
Community Park DDA006	10,258.93	390.23	9,868.70	2,528.9%
General Fund-DDA0003	358,117.13	737,392.13	-379,275.00	-51.4%
Golf Course Fund-DDA0005	138,270.15	136,510.07	1,760.08	1.3%
Rec Center Fund-DDA0004	27,377.81	45,545.76	-18,167.95	-39.9%
Total Alpine Bank-Total Funds	534,024.02	919,838.19	-385,814.17	-41.9%
ColoTrust				
ColoTrust-Golf	167,308.26	1,433,113.37	-1,265,805.11	-88.3%
ColoTrust-Rec	1,089,584.16	1,155,805.07	-66,220.91	-5.7%
ColoTrust General Fund	2,954,656.89	1,921,433.77	1,033,223.12	53.8%
Total ColoTrust	4,211,549.31	4,510,352.21	-298,802.90	-6.6%
Total Checking/Savings	4,745,573.33	5,430,190.40	-684,617.07	-12.6%
Other Current Assets				
Inventory				
Golf Balls/Gloves	9,375.43	14,227.36	-4,851.93	-34.1%
Hard Goods	12,013.13	16,439.98	-4,426.85	-26.9%
Hats/Misc	11,646.85	10,662.25	984.60	9.2%
Soft Goods	21,066.93	30,525.61	-9,458.68	-31.0%
Total Inventory	54,102.34	71,855.20	-17,752.86	-24.7%
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	1,782,915.52	2,177,820.52	-394,905.00	-18.1%
Rec Inventory	2,342.85	5,308.31	-2,965.46	-55.9%
Total Other Current Assets	1,840,730.31	2,256,353.63	-415,623.32	-18.4%
Total Current Assets	6,586,303.64	7,686,544.03	-1,100,240.39	-14.3%
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%
Total CP Equipment	219,714.59	233,014.59	-13,300.00	-5.7%
CP Land Improvements				

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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	-1,964.00	-471.00	-1,493.00	-317.0%
Restroom Depreciation	-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	4,084.42	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	296,622.00	0.00	296,622.00	100.0%
Irrigation System Depr	-23,958.00	-15,972.00	-7,986.00	-50.0%
Irrigation System - Other	1,284,846.09	238,308.20	1,046,537.89	439.2%
Total Irrigation System	1,557,510.09	222,336.20	1,335,173.89	600.5%
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	2,384,001.83	1,145,625.30	1,238,376.53	108.1%
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	4,185,132.12	3,064,618.30	1,120,513.82	36.6%
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%
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	8,232,621.58	7,207,220.28	1,025,401.30	14.2%
<b>TOTAL ASSETS</b>	<b>14,818,925.22</b>	<b>14,893,764.31</b>	<b>-74,839.09</b>	<b>-0.5%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	48.25	2,444.41	-2,396.16	-98.0%
Total Accounts Payable	48.25	2,444.41	-2,396.16	-98.0%
Credit Cards				
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Choate Credit Card	326.98	622.56	-295.58	-47.5%
Curtis Credit Card	239.54	987.43	-747.89	-75.7%
Matzl Credit card	971.46	0.00	971.46	100.0%
McCredie Credit Card	843.87	0.00	843.87	100.0%

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Reed Credit Card	1,406.72	497.62	909.10	182.7%
Smith Credit Card	0.00	905.83	-905.83	-100.0%
Total Credit Cards	<u>3,788.57</u>	<u>3,013.44</u>	<u>775.13</u>	<u>25.7%</u>
Total Credit Cards	3,788.57	3,013.44	775.13	25.7%
Other Current Liabilities				
Deferred Property Taxes	1,782,915.52	2,177,820.52	-394,905.00	-18.1%
Direct Deposit Liabilities	-3.36	0.00	-3.36	-100.0%
Payroll Liabilities	-3,315.09	12,867.12	-16,182.21	-125.8%
Restaurant Security Deposit	1,150.00	1,150.00	0.00	0.0%
Sales Tax Payable	-443.89	-40.38	-403.51	-999.3%
TABOR 3%	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Other Current Liabilities	<u>1,830,303.18</u>	<u>2,241,797.26</u>	<u>-411,494.08</u>	<u>-18.4%</u>
Total Current Liabilities	<u>1,834,140.00</u>	<u>2,247,255.11</u>	<u>-413,115.11</u>	<u>-18.4%</u>
Total Liabilities	1,834,140.00	2,247,255.11	-413,115.11	-18.4%
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	9,237,122.93	8,466,353.01	770,769.92	9.1%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	<u>497,552.32</u>	<u>930,046.22</u>	<u>-432,493.90</u>	<u>-46.5%</u>
Total Equity	<u>12,984,785.22</u>	<u>12,646,509.20</u>	<u>338,276.02</u>	<u>2.7%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>14,818,925.22</u></u>	<u><u>14,893,764.31</u></u>	<u><u>-74,839.09</u></u>	<u><u>-0.5%</u></u>