

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of April 30, 2020

Accrual Basis

	Apr 30, 20	Apr 30, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Park DDA006	347.23	3,115.57	-2,768.34
General Fund-DDA0003	303,075.67	860,320.09	-557,244.42
Golf Course Fund-DDA0005	125,980.31	193,043.97	-67,063.66
PBM Trail Group	0.00	1,577.79	-1,577.79
Rec Center Fund-DDA0004	36,500.87	48,344.93	-11,844.06
Total Alpine Bank-Total Funds	465,904.08	1,106,402.35	-640,498.27
ColoTrust			
ColoTrust-Golf	1,434,415.67	1,012,175.27	422,240.40
ColoTrust-Rec	1,156,855.36	1,351,731.82	-194,876.46
ColoTrust General Fund	2,273,361.71	1,359,291.93	914,069.78
Total ColoTrust	4,864,632.74	3,723,199.02	1,141,433.72
Total Checking/Savings	5,330,536.82	4,829,601.37	500,935.45
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account/Gift Card	0.00	5,063.34	-5,063.34
Total Golf Course AR	0.00	5,063.34	-5,063.34
Total Accounts Receivable	0.00	5,063.34	-5,063.34
Total Accounts Receivable	0.00	5,063.34	-5,063.34
Other Current Assets			
Inventory			
Golf Balls/Gloves	14,692.39	10,606.29	4,086.10
Hard Goods	12,968.65	22,566.18	-9,597.53
Hats/Misc	10,662.25	6,817.73	3,844.52
Soft Goods	30,864.77	30,196.84	667.93
Total Inventory	69,188.06	70,187.04	-998.98
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	2,799.65	2,454.79	344.86
Total Other Current Assets	2,251,177.83	2,435,571.43	-184,393.60
Total Current Assets	7,581,714.65	7,270,236.14	311,478.51
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	116,174.45	0.00	116,174.45
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	1,489,663.17	1,300,614.41	189,048.76
Total Fixed Assets	7,212,635.15	7,000,207.01	212,428.14
TOTAL ASSETS	14,794,349.80	14,270,443.15	523,906.65
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-483.13	28.25	-511.38
Total Accounts Payable	-483.13	28.25	-511.38
Credit Cards			
Credit Cards			
Choate Credit Card	249.43	1,845.55	-1,596.12
Curtis Credit Card	168.23	3,079.82	-2,911.59
Reed Credit Card	672.84	1,763.66	-1,090.82
Smith Credit Card	277.44	6,258.67	-5,981.23
Total Credit Cards	1,367.94	12,947.70	-11,579.76
Total Credit Cards	1,367.94	12,947.70	-11,579.76
Other Current Liabilities			
Deferred Property Taxes	2,177,820.52	2,361,560.00	-183,739.48
Golf Customer Credit	0.00	3,811.46	-3,811.46
Golf Course Customers Gift Card	0.00	7,801.54	-7,801.54
Payroll Liabilities	2,016.90	6,318.59	-4,301.69
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable	-559.35	-128.47	-430.88
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	2,230,428.07	2,430,513.12	-200,085.05
Total Current Liabilities	2,231,312.88	2,443,489.07	-212,176.19
Total Liabilities	2,231,312.88	2,443,489.07	-212,176.19
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	8,465,898.04	7,281,015.48	1,184,882.56
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	847,028.91	1,295,828.63	-448,799.72
Total Equity	<u>12,563,036.92</u>	<u>11,826,954.08</u>	736,082.84
TOTAL LIABILITIES & EQUITY	<u><u>14,794,349.80</u></u>	<u><u>14,270,443.15</u></u>	<u>523,906.65</u>