

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

Accrual Basis

| | May 31, 20 | May 31, 19 | \$ Change | % Change |
|--------------------------------------|---------------------|---------------------|--------------------|----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| Alpine Bank-Total Funds | | | | |
| Community Park DDA006 | 176.05 | 11.72 | 164.33 | 1,402.1% |
| General Fund-DDA0003 | 248,082.65 | 618,611.22 | -370,528.57 | -59.9% |
| Golf Course Fund-DDA0005 | 179,548.41 | 193,387.45 | -13,839.04 | -7.2% |
| PBM Trail Group | 0.00 | 1,577.79 | -1,577.79 | -100.0% |
| Rec Center Fund-DDA0004 | 29,627.50 | 40,511.03 | -10,883.53 | -26.9% |
| Total Alpine Bank-Total Funds | 457,434.61 | 854,099.21 | -396,664.60 | -46.4% |
| ColoTrust | | | | |
| ColoTrust-Golf | 1,435,295.28 | 1,014,353.92 | 420,941.36 | 41.5% |
| ColoTrust-Rec | 1,157,564.78 | 1,354,641.32 | -197,076.54 | -14.6% |
| ColoTrust General Fund | 2,474,818.53 | 1,712,580.81 | 762,237.72 | 44.5% |
| Total ColoTrust | 5,067,678.59 | 4,081,576.05 | 986,102.54 | 24.2% |
| Total Checking/Savings | 5,525,113.20 | 4,935,675.26 | 589,437.94 | 11.9% |
| Accounts Receivable | | | | |
| Accounts Receivable | | | | |
| Golf Course AR | | | | |
| Member Account/Gift Card | 0.00 | 82.79 | -82.79 | -100.0% |
| Total Golf Course AR | 0.00 | 82.79 | -82.79 | -100.0% |
| Total Accounts Receivable | 0.00 | 82.79 | -82.79 | -100.0% |
| Total Accounts Receivable | 0.00 | 82.79 | -82.79 | -100.0% |
| Other Current Assets | | | | |
| Inventory | | | | |
| Golf Balls/Gloves | 15,850.30 | 12,124.00 | 3,726.30 | 30.7% |
| Hard Goods | 19,628.30 | 30,371.45 | -10,743.15 | -35.4% |
| Hats/Misc | 11,232.30 | 7,299.18 | 3,933.12 | 53.9% |
| Soft Goods | 31,483.55 | 32,908.05 | -1,424.50 | -4.3% |
| Total Inventory | 78,194.45 | 82,702.68 | -4,508.23 | -5.5% |
| 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 | 2,177,820.52 | 2,361,560.00 | -183,739.48 | -7.8% |
| Rec Inventory | 2,799.65 | 2,805.45 | -5.80 | -0.2% |

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| Total Other Current Assets | 2,260,184.22 | 2,448,437.73 | -188,253.51 | -7.7% |
| Total Current Assets | 7,785,297.42 | 7,384,195.78 | 401,101.64 | 5.4% |
| Fixed Assets | | | | |
| COMMUNITY PARK | | | | |
| CP Equipment | | | | |
| CP Equip Accum Depr | -32,979.00 | -19,679.00 | -13,300.00 | -67.6% |
| CP Equipment - Other | 265,993.59 | 265,993.59 | 0.00 | 0.0% |
| Total CP Equipment | 233,014.59 | 246,314.59 | -13,300.00 | -5.4% |
| CP Land Improvements | | | | |
| Asphalt Road & Parking Lot | | | | |
| Asphalt Road Depreciation | -38,180.00 | -22,042.00 | -16,138.00 | -73.2% |
| Asphalt Road & Parking Lot - Other | 242,069.18 | 242,069.18 | 0.00 | 0.0% |
| Total Asphalt Road & Parking Lot | 203,889.18 | 220,027.18 | -16,138.00 | -7.3% |
| CP Land Improvement Other Depr | -471.00 | 0.00 | -471.00 | -100.0% |
| Pavilion | 0.00 | 1,000.00 | -1,000.00 | -100.0% |
| Restroom | | | | |
| Restroom Depreciation | -9,088.00 | -4,544.00 | -4,544.00 | -100.0% |
| Restroom - Other | 95,161.62 | 95,161.62 | 0.00 | 0.0% |
| Total Restroom | 86,073.62 | 90,617.62 | -4,544.00 | -5.0% |
| CP Land Improvements - Other | 1,355,713.95 | 1,345,504.36 | 10,209.59 | 0.8% |
| Total CP Land Improvements | 1,645,205.75 | 1,657,149.16 | -11,943.41 | -0.7% |
| Total COMMUNITY PARK | 1,878,220.34 | 1,903,463.75 | -25,243.41 | -1.3% |
| DAISY DITCH | 4,084.42 | 0.00 | 4,084.42 | 100.0% |
| GOLF COURSE | | | | |
| BMGC Land & Improvements | | | | |
| Golf Course Water Rights | 50,000.00 | 50,000.00 | 0.00 | 0.0% |
| Irrigation System | | | | |
| Irrigation System Depr | -15,972.00 | -7,986.00 | -7,986.00 | -100.0% |
| Irrigation System - Other | 238,308.20 | 238,308.20 | 0.00 | 0.0% |
| Total Irrigation System | 222,336.20 | 230,322.20 | -7,986.00 | -3.5% |
| Land Improve Depr other | -1,162.00 | -581.00 | -581.00 | -100.0% |
| Parking Lots | | | | |
| Parking Lot Depreciation | -15,590.00 | -7,795.00 | -7,795.00 | -100.0% |
| Parking Lots - Other | 155,901.32 | 155,901.32 | 0.00 | 0.0% |
| Total Parking Lots | 140,311.32 | 148,106.32 | -7,795.00 | -5.3% |
| Pond | 113,271.73 | 73,458.63 | 39,813.10 | 54.2% |

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| Tee Boxes | | | | |
| Tee Box Depreciation | -3,664.00 | -1,832.00 | -1,832.00 | -100.0% |
| Tee Boxes - Other | 27,477.82 | 27,477.82 | 0.00 | 0.0% |
| Total Tee Boxes | 23,813.82 | 25,645.82 | -1,832.00 | -7.1% |
| BMGC Land & Improvements - Other | 602,469.10 | 562,610.60 | 39,858.50 | 7.1% |
| Total BMGC Land & Improvements | 1,151,040.17 | 1,089,562.57 | 61,477.60 | 5.6% |
| Golf Course Buildings | | | | |
| Golf Course Bldg Depr | -194,558.00 | -144,662.00 | -49,896.00 | -34.5% |
| Golf Course Buildings - Other | 1,379,247.50 | 1,379,247.50 | 0.00 | 0.0% |
| Total Golf Course Buildings | 1,184,689.50 | 1,234,585.50 | -49,896.00 | -4.0% |
| Machinery-Equipment | | | | |
| Golf-Accum Depreciation Equip | -255,170.00 | -158,010.00 | -97,160.00 | -61.5% |
| Machinery-Equipment - Other | 989,473.50 | 914,522.50 | 74,951.00 | 8.2% |
| Total Machinery-Equipment | 734,303.50 | 756,512.50 | -22,209.00 | -2.9% |
| Total GOLF COURSE | 3,070,033.17 | 3,080,660.57 | -10,627.40 | -0.3% |
| 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 | -216,777.00 | -202,999.00 | -13,778.00 | -6.8% |
| P&R Equipment - Other | 302,582.00 | 302,582.00 | 0.00 | 0.0% |
| Total P&R Equipment | 85,805.00 | 99,583.00 | -13,778.00 | -13.8% |
| 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 | 485,063.00 | 498,841.00 | -13,778.00 | -2.8% |
| PBM Trail | | | | |
| PBM Trail Depr Exp | -7,221.00 | 0.00 | -7,221.00 | -100.0% |
| PBM Trail - Other | 292,792.05 | 216,627.28 | 76,164.77 | 35.2% |
| Total PBM Trail | 285,571.05 | 216,627.28 | 68,943.77 | 31.8% |
| REC CENTER | | | | |
| HVAC | 116,174.45 | 0.00 | 116,174.45 | 100.0% |
| Rec Center Building | | | | |
| Fire Alarm | | | | |

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| Fire Alarm Depr | -11,441.00 | -6,707.00 | -4,734.00 | -70.6% |
| Fire Alarm - Other | 71,013.74 | 71,013.74 | 0.00 | 0.0% |
| Total Fire Alarm | 59,572.74 | 64,306.74 | -4,734.00 | -7.4% |
| Flooring | 21,325.60 | 21,325.60 | 0.00 | 0.0% |
| Pool Projects | | | | |
| Pool Project Depr | -36,102.00 | -22,615.00 | -13,487.00 | -59.6% |
| Pool Projects - Other | 203,720.65 | 172,137.64 | 31,583.01 | 18.4% |
| Total Pool Projects | 167,618.65 | 149,522.64 | 18,096.01 | 12.1% |
| Rec Bldg-Accum Depr | -165,996.00 | -162,886.00 | -3,110.00 | -1.9% |
| Rec Center Building - Other | 1,113,718.00 | 1,113,718.00 | 0.00 | 0.0% |
| Total Rec Center Building | 1,196,238.99 | 1,185,986.98 | 10,252.01 | 0.9% |
| 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 | -39,927.00 | -28,550.00 | -11,377.00 | -39.9% |
| Rec Center Equipment - Other | 93,759.30 | 42,534.00 | 51,225.30 | 120.4% |
| Total Rec Center Equipment | 105,972.73 | 66,124.43 | 39,848.30 | 60.3% |
| Rec Center Parking Lot | | | | |
| Rec Parking-Accum Depr | -34,904.00 | -26,178.00 | -8,726.00 | -33.3% |
| Rec Center Parking Lot - Other | 74,681.00 | 74,681.00 | 0.00 | 0.0% |
| Total Rec Center Parking Lot | 39,777.00 | 48,503.00 | -8,726.00 | -18.0% |
| Ropes Course | 31,500.00 | 0.00 | 31,500.00 | 100.0% |
| Total REC CENTER | 1,489,663.17 | 1,300,614.41 | 189,048.76 | 14.5% |
| Total Fixed Assets | 7,212,635.15 | 7,000,207.01 | 212,428.14 | 3.0% |
| TOTAL ASSETS | 14,997,932.57 | 14,384,402.79 | 613,529.78 | 4.3% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| Accounts Payable | 28.25 | 2,935.79 | -2,907.54 | -99.0% |
| Total Accounts Payable | 28.25 | 2,935.79 | -2,907.54 | -99.0% |
| Credit Cards | | | | |
| Credit Cards | | | | |
| Choate Credit Card | 977.48 | 453.28 | 524.20 | 115.7% |
| Curtis Credit Card | 1,192.94 | 898.62 | 294.32 | 32.8% |

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| Reed Credit Card | 1,070.43 | 439.79 | 630.64 | 143.4% |
| Smith Credit Card | 0.00 | 1,160.66 | -1,160.66 | -100.0% |
| Total Credit Cards | 3,240.85 | 2,952.35 | 288.50 | 9.8% |
| Total Credit Cards | 3,240.85 | 2,952.35 | 288.50 | 9.8% |
| Other Current Liabilities | | | | |
| Deferred Property Taxes | 2,177,820.52 | 2,361,560.00 | -183,739.48 | -7.8% |
| Direct Deposit Liabilities | 0.00 | -348.03 | 348.03 | 100.0% |
| Golf Customer Credit | 0.00 | 2,889.78 | -2,889.78 | -100.0% |
| Golf Course Customers Gift Card | 0.00 | 8,787.65 | -8,787.65 | -100.0% |
| Payroll Liabilities | 544.59 | 5,765.96 | -5,221.37 | -90.6% |
| Restaurant Security Deposit | 1,150.00 | 1,150.00 | 0.00 | 0.0% |
| Sales Tax Payable | -1,047.12 | 243.07 | -1,290.19 | -530.8% |
| TABOR 3% | 50,000.00 | 50,000.00 | 0.00 | 0.0% |
| Total Other Current Liabilities | 2,228,467.99 | 2,430,048.43 | -201,580.44 | -8.3% |
| Total Current Liabilities | 2,231,737.09 | 2,435,936.57 | -204,199.48 | -8.4% |
| Total Liabilities | 2,231,737.09 | 2,435,936.57 | -204,199.48 | -8.4% |
| 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 | 8,465,898.04 | 7,281,015.48 | 1,184,882.56 | 16.3% |
| TABOR RESTRICTED | -50,000.00 | -50,000.00 | 0.00 | 0.0% |
| Net Income | 1,050,187.47 | 1,417,340.77 | -367,153.30 | -25.9% |
| Total Equity | 12,766,195.48 | 11,948,466.22 | 817,729.26 | 6.8% |
| TOTAL LIABILITIES & EQUITY | 14,997,932.57 | 14,384,402.79 | 613,529.78 | 4.3% |