

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of March 31, 2019

Accrual Basis

| | Mar 31, 19 | Mar 31, 18 | \$ Change |
|--------------------------------------|---------------------|---------------------|---------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Alpine Bank-Total Funds | | | |
| Community Park DDA006 | 263.08 | 26,453.08 | -26,190.00 |
| General Fund-DDA0003 | 266,881.73 | 783,113.73 | -516,232.00 |
| Golf Course Fund-DDA0005 | 158,360.32 | 466,964.62 | -308,604.30 |
| PBM Trail Group | 1,577.79 | 6,471.39 | -4,893.60 |
| Rec Center Fund-DDA0004 | 51,385.89 | 28,848.78 | 22,537.11 |
| Total Alpine Bank-Total Funds | 478,468.81 | 1,311,851.60 | -833,382.79 |
| ColoTrust | | | |
| ColoTrust-Golf | 1,010,048.05 | 917,888.07 | 92,159.98 |
| ColoTrust-Rec | 1,348,890.98 | 1,318,027.71 | 30,863.27 |
| ColoTrust General Fund | 1,356,435.20 | 336,332.43 | 1,020,102.77 |
| Total ColoTrust | 3,715,374.23 | 2,572,248.21 | 1,143,126.02 |
| Total Checking/Savings | 4,193,843.04 | 3,884,099.81 | 309,743.23 |
| Accounts Receivable | | | |
| Accounts Receivable | | | |
| Golf Course AR | | | |
| Member Account | 4,317.01 | 2,231.82 | 2,085.19 |
| Total Golf Course AR | 4,317.01 | 2,231.82 | 2,085.19 |
| Accounts Receivable - Other | 69.72 | 0.00 | 69.72 |
| Total Accounts Receivable | 4,386.73 | 2,231.82 | 2,154.91 |
| Total Accounts Receivable | 4,386.73 | 2,231.82 | 2,154.91 |
| Other Current Assets | | | |
| Inventory | | | |
| Golf Balls/Gloves | 11,849.35 | 7,792.34 | 4,057.01 |
| Hard Goods | 11,630.33 | 10,356.69 | 1,273.64 |
| Hats/Misc | 8,069.76 | 5,392.56 | 2,677.20 |
| Soft Goods | 32,953.26 | 23,229.57 | 9,723.69 |
| Total Inventory | 64,502.70 | 46,771.16 | 17,731.54 |
| Petty Cash | | | |
| Petty Cash Golf Course | 700.00 | 700.00 | 0.00 |
| Petty Cash Rec Center | 669.60 | 660.76 | 8.84 |
| Total Petty Cash | 1,369.60 | 1,360.76 | 8.84 |
| Property Taxes Receivable | 2,358,208.93 | 1,890,343.93 | 467,865.00 |
| Rec Inventory | 1,745.76 | 1,781.56 | -35.80 |
| Total Other Current Assets | 2,425,826.99 | 1,940,257.41 | 485,569.58 |
| Total Current Assets | 6,624,056.76 | 5,826,589.04 | 797,467.72 |
| Fixed Assets | | | |
| COMMUNITY PARK | | | |
| CP Equipment | | | |
| CP Equip Accum Depr | -19,679.00 | -7,170.00 | -12,509.00 |

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| CP Equipment - Other | 265,678.59 | 250,378.59 | 15,300.00 |
| Total CP Equipment | 245,999.59 | 243,208.59 | 2,791.00 |
| CP Land Improvements | | | |
| Asphalt Road & Parking Lot | | | |
| Asphalt Road Depreciation | -22,042.00 | -5,904.00 | -16,138.00 |
| Asphalt Road & Parking Lot - Other | 242,069.18 | 242,069.18 | 0.00 |
| Total Asphalt Road & Parking Lot | 220,027.18 | 236,165.18 | -16,138.00 |
| Pavilion | 1,000.00 | 0.00 | 1,000.00 |
| Restroom | | | |
| Restroom Depreciation | -4,544.00 | -1,419.00 | -3,125.00 |
| Restroom - Other | 95,161.62 | 86,566.62 | 8,595.00 |
| Total Restroom | 90,617.62 | 85,147.62 | 5,470.00 |
| CP Land Improvements - Other | 1,345,504.36 | 1,346,703.36 | -1,199.00 |
| Total CP Land Improvements | 1,657,149.16 | 1,668,016.16 | -10,867.00 |
| Total COMMUNITY PARK | 1,903,148.75 | 1,911,224.75 | -8,076.00 |
| GOLF COURSE | | | |
| BMGC Land & Improvements | | | |
| Golf Course Water Rights | 50,000.00 | 50,000.00 | 0.00 |
| Irrigation System | | | |
| Irrigation System Depr | -7,986.00 | 0.00 | -7,986.00 |
| Irrigation System - Other | 238,308.20 | 247,529.60 | -9,221.40 |
| Total Irrigation System | 230,322.20 | 247,529.60 | -17,207.40 |
| Land Improve Depr other | -581.00 | 0.00 | -581.00 |
| Parking Lots | | | |
| Parking Lot Depreciation | -7,795.00 | 0.00 | -7,795.00 |
| Parking Lots - Other | 155,901.32 | 155,901.32 | 0.00 |
| Total Parking Lots | 148,106.32 | 155,901.32 | -7,795.00 |
| Pond Relocate | 73,458.63 | 41,769.43 | 31,689.20 |
| Tee Boxes | | | |
| Tee Box Depreciation | -1,832.00 | 0.00 | -1,832.00 |
| Tee Boxes - Other | 27,477.82 | 27,477.82 | 0.00 |
| Total Tee Boxes | 25,645.82 | 27,477.82 | -1,832.00 |
| BMGC Land & Improvements - Other | 562,610.60 | 562,610.60 | 0.00 |
| Total BMGC Land & Improvements | 1,089,562.57 | 1,085,288.77 | 4,273.80 |
| Golf Course Buildings | | | |
| Golf Course Bldg Depr | -144,662.00 | -47,383.00 | -97,279.00 |
| Golf Course Buildings - Other | 1,379,247.50 | 1,360,547.50 | 18,700.00 |
| Total Golf Course Buildings | 1,234,585.50 | 1,313,164.50 | -78,579.00 |
| Machinery-Equipment | | | |
| Golf-Accum Depreciation Equip | -158,010.00 | -111,961.00 | -46,049.00 |
| Machinery-Equipment - Other | 914,522.50 | 491,364.50 | 423,158.00 |

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| Total Machinery-Equipment | 756,512.50 | 379,403.50 | 377,109.00 |
| Total GOLF COURSE | 3,080,660.57 | 2,777,856.77 | 302,803.80 |
| 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 | -202,999.00 | -179,218.00 | -23,781.00 |
| P&R Equipment - Other | 302,582.00 | 302,582.00 | 0.00 |
| Total P&R Equipment | 99,583.00 | 123,364.00 | -23,781.00 |
| 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 | 498,841.00 | 522,622.00 | -23,781.00 |
| PBM Trail | 216,627.28 | 0.00 | 216,627.28 |
| REC CENTER | | | |
| Rec Center Building | | | |
| Fire Alarm | | | |
| Fire Alarm Depr | -6,707.00 | -1,973.00 | -4,734.00 |
| Fire Alarm - Other | 71,013.74 | 71,013.74 | 0.00 |
| Total Fire Alarm | 64,306.74 | 69,040.74 | -4,734.00 |
| Flooring | 21,325.60 | 11,554.60 | 9,771.00 |
| Pool Projects | | | |
| Pool Project Depr | -22,615.00 | -11,185.00 | -11,430.00 |
| Pool Projects - Other | 172,137.64 | 108,460.17 | 63,677.47 |
| Total Pool Projects | 149,522.64 | 97,275.17 | 52,247.47 |
| Rec Bldg-Accum Depr | -162,886.00 | -113,072.00 | -49,814.00 |
| Rec Center Building - Other | 1,113,718.00 | 1,111,619.47 | 2,098.53 |
| Total Rec Center Building | 1,185,986.98 | 1,176,417.98 | 9,569.00 |
| 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 | -28,550.00 | -56,459.00 | 27,909.00 |
| Rec Center Equipment - Other | 42,534.00 | 24,224.00 | 18,310.00 |
| Total Rec Center Equipment | 66,124.43 | 19,905.43 | 46,219.00 |
| Rec Center Parking Lot | | | |
| Rec Parking-Accum Depr | -26,178.00 | -17,452.00 | -8,726.00 |
| Rec Center Parking Lot - Other | 74,681.00 | 74,681.00 | 0.00 |
| Total Rec Center Parking Lot | 48,503.00 | 57,229.00 | -8,726.00 |
| Total REC CENTER | 1,300,614.41 | 1,253,552.41 | 47,062.00 |
| Total Fixed Assets | 6,999,892.01 | 6,465,255.93 | 534,636.08 |

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|--|----------------------|----------------------|---------------------|
| TOTAL ASSETS | 13,623,948.77 | 12,291,844.97 | 1,332,103.80 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Accounts Payable | -5,817.36 | 28.25 | -5,845.61 |
| Total Accounts Payable | -5,817.36 | 28.25 | -5,845.61 |
| Credit Cards | | | |
| Credit Cards | | | |
| Choate Credit Card | 492.26 | 614.72 | -122.46 |
| Curtis Credit Card | 1,780.34 | 697.02 | 1,083.32 |
| Jackson Credit Card | 0.00 | 830.54 | -830.54 |
| Reed Credit Card | 689.82 | 0.00 | 689.82 |
| Smith Credit Card | 2,329.21 | 2,403.62 | -74.41 |
| Total Credit Cards | 5,291.63 | 4,545.90 | 745.73 |
| Total Credit Cards | 5,291.63 | 4,545.90 | 745.73 |
| Other Current Liabilities | | | |
| Deferred Property Taxes | 2,361,560.00 | 1,893,695.00 | 467,865.00 |
| Direct Deposit Liabilities | 0.00 | 259.17 | -259.17 |
| Golf Customer Credit | 4,664.55 | -6,210.42 | 10,874.97 |
| Golf Course Customers Gift Card | 8,114.55 | 7,042.81 | 1,071.74 |
| Golf Customer PrePaid | 2,989.40 | 14,982.29 | -11,992.89 |
| Payroll Liabilities | 4,272.16 | 2,521.22 | 1,750.94 |
| Restaurant Security Deposit | 1,150.00 | 1,150.00 | 0.00 |
| Sales Tax Payable | -103.92 | -842.14 | 738.22 |
| TABOR 3% | 50,000.00 | 50,000.00 | 0.00 |
| Total Other Current Liabilities | 2,432,646.74 | 1,962,597.93 | 470,048.81 |
| Total Current Liabilities | 2,432,121.01 | 1,967,172.08 | 464,948.93 |
| Total Liabilities | 2,432,121.01 | 1,967,172.08 | 464,948.93 |
| 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 | 7,122,545.45 | 6,303,207.13 | 819,338.32 |
| TABOR RESTRICTED | -50,000.00 | -50,000.00 | 0.00 |
| Net Income | 819,172.34 | 771,355.79 | 47,816.55 |
| Total Equity | 11,191,827.76 | 10,324,672.89 | 867,154.87 |
| TOTAL LIABILITIES & EQUITY | 13,623,948.77 | 12,291,844.97 | 1,332,103.80 |