

Parachute Battlement Mesa Park & Rec District  
Statement of Net Position  
As of April 30, 2021

Accrual Basis

	Apr 30, 21	Apr 30, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>Alpine Bank-Total Funds</b>				
Community Park DDA006	10,098.75	347.23	9,751.52	2,808.4%
General Fund-DDA0003	1,156,306.21	465,554.35	690,751.86	148.4%
Golf Course Fund-DDA0005	71,723.86	126,238.01	-54,514.15	-43.2%
Rec Center Fund-DDA0004	65,743.94	36,598.37	29,145.57	79.6%
<b>Total Alpine Bank-Total Funds</b>	<b>1,303,872.76</b>	<b>628,737.96</b>	<b>675,134.80</b>	<b>107.4%</b>
<b>ColoTrust</b>				
ColoTrust-Golf	167,316.14	1,434,415.67	-1,267,099.53	-88.3%
ColoTrust-Rec	1,089,635.60	1,156,855.36	-67,219.76	-5.8%
ColoTrust General Fund	2,954,796.37	2,273,361.71	681,434.66	30.0%
<b>Total ColoTrust</b>	<b>4,211,748.11</b>	<b>4,864,632.74</b>	<b>-652,884.63</b>	<b>-13.4%</b>
<b>Total Checking/Savings</b>	<b>5,515,620.87</b>	<b>5,493,370.70</b>	<b>22,250.17</b>	<b>0.4%</b>
<b>Other Current Assets</b>				
<b>Inventory</b>				
Golf Balls/Gloves	10,419.70	15,481.51	-5,061.81	-32.7%
Hard Goods	17,411.50	16,285.77	1,125.73	6.9%
Hats/Misc	11,878.44	10,662.25	1,216.19	11.4%
Soft Goods	21,077.98	31,795.61	-10,717.63	-33.7%
<b>Total Inventory</b>	<b>60,787.62</b>	<b>74,225.14</b>	<b>-13,437.52</b>	<b>-18.1%</b>
<b>Petty Cash</b>				
Petty Cash Golf Course	700.00	700.00	0.00	0.0%
Petty Cash Rec Center	669.60	669.60	0.00	0.0%
<b>Total Petty Cash</b>	<b>1,369.60</b>	<b>1,369.60</b>	<b>0.00</b>	<b>0.0%</b>
Property Taxes Receivable	1,782,915.52	2,177,820.52	-394,905.00	-18.1%
Rec Inventory	2,943.72	2,799.65	144.07	5.2%
<b>Total Other Current Assets</b>	<b>1,848,016.46</b>	<b>2,256,214.91</b>	<b>-408,198.45</b>	<b>-18.1%</b>
<b>Total Current Assets</b>	<b>7,363,637.33</b>	<b>7,749,585.61</b>	<b>-385,948.28</b>	<b>-5.0%</b>
<b>Fixed Assets</b>				
<b>COMMUNITY PARK</b>				
<b>CP Equipment</b>				
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%
<b>Total CP Equipment</b>	<b>219,714.59</b>	<b>233,014.59</b>	<b>-13,300.00</b>	<b>-5.7%</b>
<b>CP Land Improvements</b>				

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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	300,690.31	0.00	300,690.31	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	1,561,578.40	222,336.20	1,339,242.20	602.4%
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	2,388,070.14	1,145,625.30	1,242,444.84	108.5%
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	4,189,200.43	3,064,618.30	1,124,582.13	36.7%
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	8,236,689.89	7,207,220.28	1,029,469.61	14.3%
<b>TOTAL ASSETS</b>	<b>15,600,327.22</b>	<b>14,956,805.89</b>	<b>643,521.33</b>	<b>4.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	48.25	3,698.56	-3,650.31	-98.7%
Total Accounts Payable	48.25	3,698.56	-3,650.31	-98.7%
Credit Cards				
Credit Cards				
Choate Credit Card	617.50	750.96	-133.46	-17.8%
Curtis Credit Card	481.89	168.23	313.66	186.5%
Matzl Credit card	4,714.15	0.00	4,714.15	100.0%
McCredie Credit Card	1,239.77	0.00	1,239.77	100.0%

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Reed Credit Card	1,051.54	1,130.46	-78.92	-7.0%
Smith Credit Card	0.00	277.44	-277.44	-100.0%
Total Credit Cards	8,104.85	2,327.09	5,777.76	248.3%
Total Credit Cards	8,104.85	2,327.09	5,777.76	248.3%
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	-7,537.02	1,968.63	-9,505.65	-482.9%
Restaurant Security Deposit	1,150.00	1,150.00	0.00	0.0%
Sales Tax Payable	-374.94	-559.30	184.36	33.0%
TABOR 3%	50,000.00	50,000.00	0.00	0.0%
Total Other Current Liabilities	1,826,150.20	2,230,379.85	-404,229.65	-18.1%
Total Current Liabilities	1,834,303.30	2,236,405.50	-402,102.20	-18.0%
Total Liabilities	1,834,303.30	2,236,405.50	-402,102.20	-18.0%
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	9,243,484.83	8,472,714.91	770,769.92	9.1%
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00	0.0%
Net Income	1,272,429.12	997,575.51	274,853.61	27.6%
Total Equity	13,766,023.92	12,720,400.39	1,045,623.53	8.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,600,327.22</b>	<b>14,956,805.89</b>	<b>643,521.33</b>	<b>4.3%</b>