

Parachute Battlement Mesa Park & Rec District Statement of Net Position

As of March 31, 2017

Accrual Basis

	Mar 31, 17	Mar 31, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
CD-28077 CD0001	0.00	136,330.13	-136,330.13
CD-37014 CD0002	102,239.72	102,189.31	50.41
Community Park DDA006	165,648.75	150,584.17	15,064.58
General Fund-DDA0003	722,909.06	1,067,791.99	-344,882.93
Golf Course Fund-DDA0005	220,570.67	108,011.06	112,559.61
PBM Trail Group	1,040.42	0.00	1,040.42
Rec Center Fund-DDA0004	26,423.58	31,538.12	-5,114.54
Total Alpine Bank-Total Funds	<u>1,238,832.20</u>	<u>1,596,444.78</u>	<u>-357,612.58</u>
ColoTrust-Golf	1,003,158.97	0.00	1,003,158.97
ColoTrust-Rec	953,001.01	0.00	953,001.01
Wells Fargo	0.00	126,782.67	-126,782.67
Total Checking/Savings	<u>3,194,992.18</u>	<u>1,723,227.45</u>	<u>1,471,764.73</u>
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account	-6,584.10	360.82	-6,944.92
Total Golf Course AR	<u>-6,584.10</u>	<u>360.82</u>	<u>-6,944.92</u>
Sand Wedge A-R	0.00	258.48	-258.48
Total Accounts Receivable	<u>-6,584.10</u>	<u>619.30</u>	<u>-7,203.40</u>
Total Accounts Receivable	<u>-6,584.10</u>	<u>619.30</u>	<u>-7,203.40</u>
Other Current Assets			
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash P&R	0.00	675.00	-675.00
Petty Cash Rec Center	667.19	172.45	494.74
Total Petty Cash	<u>1,367.19</u>	<u>1,547.45</u>	<u>-180.26</u>
Property Taxes Receivable	1,969,173.00	3,631,616.00	-1,662,443.00
Total Other Current Assets	<u>1,970,540.19</u>	<u>3,633,163.45</u>	<u>-1,662,623.26</u>
Total Current Assets	<u>5,158,948.27</u>	<u>5,357,010.20</u>	<u>-198,061.93</u>
Fixed Assets			
Furniture and Equipment	4,486.00	0.00	4,486.00
Golf Course			
Toro Workman 2015	45,018.20	45,018.20	0.00
Toyota Tacoma 2009	20,251.23	20,251.23	0.00
Golf Course - Other	1,880,000.00	1,880,000.00	0.00
Total Golf Course	<u>1,945,269.43</u>	<u>1,945,269.43</u>	<u>0.00</u>
Machinery and Equipment			
Accum Depreciation-Equip	234,353.00	234,353.00	0.00
Machinery and Equipment - Other	8,038.90	0.00	8,038.90
Total Machinery and Equipment	<u>242,391.90</u>	<u>234,353.00</u>	<u>8,038.90</u>
P&R Building & Improvements	84,600.00	84,600.00	0.00
P&R Equipment	70,525.00	70,525.00	0.00
P&R Land	962,468.00	962,468.00	0.00
P&R Water Rights	15,000.00	15,000.00	0.00
Rec Center Building	1,348,158.00	1,348,158.00	0.00
Rec Center Equipment	200,400.00	200,400.00	0.00
Rec Center Parking Lot	262,051.00	262,051.00	0.00
Total Fixed Assets	<u>5,135,349.33</u>	<u>5,122,824.43</u>	<u>12,524.90</u>
TOTAL ASSETS	<u>10,294,297.60</u>	<u>10,479,834.63</u>	<u>-185,537.03</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-28.25	0.00	-28.25
Total Accounts Payable	<u>-28.25</u>	<u>0.00</u>	<u>-28.25</u>
Credit Cards			
Alpine Bank Credit Cards			
Curtis Credit Card	129.04	0.00	129.04
Jackson Credit Card	110.85	0.00	110.85
Zimmerman Credit Card	1,149.14	0.00	1,149.14
Alpine Bank Credit Cards - Other	73.67	0.00	73.67
Total Alpine Bank Credit Cards	<u>1,462.70</u>	<u>0.00</u>	<u>1,462.70</u>
Total Credit Cards	<u>1,462.70</u>	<u>0.00</u>	<u>1,462.70</u>

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As of March 31, 2017

Accrual Basis

	Mar 31, 17	Mar 31, 16	\$ Change
Other Current Liabilities			
Accrued Vacation	-31,177.72	2,675.42	-33,853.14
Ally-Toyota Tacoma			
Ally-Tacoma Principal	-2,086.58	-670.59	-1,415.99
Ally-Toyota Tacoma - Other	2,086.58	16,853.06	-14,766.48
Total Ally-Toyota Tacoma	0.00	16,182.47	-16,182.47
Deferred Property Taxes	1,969,173.00	3,631,616.00	-1,662,443.00
Direct Deposit Liabilities	320.17	0.00	320.17
Direct Deposit Payable	0.00	-8,786.63	8,786.63
Exchange Bank Leases			
Exchange #11875	2,014.68	4,029.36	-2,014.68
Exchange Bank-11874	32,350.14	64,700.28	-32,350.14
Exchange Bank-11939	4,042.30	6,871.91	-2,829.61
Exchange Bank 11946	8,818.80	24,251.70	-15,432.90
Total Exchange Bank Leases	47,225.92	99,853.25	-52,627.33
Golf Course Customers Gift Card	6,320.92	5,500.53	820.39
Golf Customer Customer Credit	-26,307.55	-38.30	-26,269.25
Golf Customer PrePaid	19,987.17	409.42	19,577.75
Payroll Liabilities			
457(b) Lincoln Life	805.10	1,616.98	-811.88
CO Income Tax	-4,440.72	3,718.00	-8,158.72
CO Unemployment Tax	-2,065.21	2,034.54	-4,099.75
Federal Taxes (941/944)			
Medicare- Company	801.27	1,241.10	-439.83
Medicare- Employee	887.07	1,241.10	-354.03
Social Security- Company	3,308.61	5,306.77	-1,998.16
Social Security- Employee	3,755.17	5,306.77	-1,551.60
Federal Taxes (941/944) - Other	-25,125.03	-1,962.97	-23,162.06
Total Federal Taxes (941/944)	-16,372.91	11,132.77	-27,505.68
Federal Unemployment (940)	661.14	502.25	158.89
Lifeguard Certification	411.40	155.00	256.40
United Healthcare Liabilities	266.81	0.00	266.81
Payroll Liabilities - Other	1,010.72	1,010.72	0.00
Total Payroll Liabilities	-19,723.67	20,170.26	-39,893.93
Restaurant Security Deposit	1,150.00	0.00	1,150.00
Sales Tax Payable			
Sales Tax Payable-Rec Center	83.21	48.76	34.45
Sales Tax Payable - Other	428.28	243.02	185.26
Total Sales Tax Payable	511.49	291.78	219.71
Sand Wedge Security Deposit	0.00	1,000.00	-1,000.00
TABOR 3%	50,000.00	0.00	50,000.00
Wells Fargo Loans			
Wells Fargo-603-000699-005/006	7,326.60	16,583.49	-9,256.89
Wells Fargo-Golf 603-0123924	61,004.48	76,235.43	-15,230.95
Wells Fargo-Golf 603-0123952	31,541.04	42,470.00	-10,928.96
Wells Fargo 603-000699-007	11,753.21	24,953.59	-13,200.38
Total Wells Fargo Loans	111,625.33	160,242.51	-48,617.18
Total Other Current Liabilities	2,129,105.06	3,929,116.71	-1,800,011.65
Total Current Liabilities	2,130,539.51	3,929,116.71	-1,798,577.20
Total Liabilities	2,130,539.51	3,929,116.71	-1,798,577.20
Equity			
Opening Balance Equity	-4,029.36	-4,029.36	0.00
Opening Balance Equity	5,451,611.07	5,420,433.93	31,177.14
Retained Earnings	2,651,892.36	-26,100.16	2,677,992.52
TABOR RESTRICTED	-50,000.00	11,345.00	-61,345.00
Net Income	114,284.02	1,149,068.51	-1,034,784.49
Total Equity	8,163,758.09	6,550,717.92	1,613,040.17
TOTAL LIABILITIES & EQUITY	10,294,297.60	10,479,834.63	-185,537.03