

Parachute Battlement Mesa Park & Rec District Statement of Net Position

Accrual Basis

As of January 31, 2018

	Jan 31, 18	Jan 31, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
CD-28077 CD0001	0.00	136,386.17	-136,386.17
CD-37014 CD0002	0.00	102,231.32	-102,231.32
Community Park DDA006	126,983.76	165,645.98	-38,662.22
General Fund-DDA0003	90,066.11	550,141.52	-460,075.41
Golf Course Fund-DDA0005	23,163.74	102,691.98	-79,528.24
PBM Trail Group	4,971.39	0.00	4,971.39
Rec Center Fund-DDA0004	38,001.95	51,845.05	-13,843.10
Total Alpine Bank-Total Funds	283,186.95	1,108,942.02	-825,755.07
ColoTrust			
ColoTrust-Golf	1,264,469.77	1,001,659.16	262,810.61
ColoTrust-Rec	1,314,419.16	951,576.20	362,842.96
ColoTrust General Fund	335,411.60	0.00	335,411.60
Total ColoTrust	2,914,300.53	1,953,235.36	961,065.17
Total Checking/Savings	3,197,487.48	3,062,177.38	135,310.10
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account	437.61	178.18	259.43
Total Golf Course AR	437.61	178.18	259.43
Sand Wedge A-R	0.00	1,587.19	-1,587.19
Accounts Receivable - Other	0.00	96,770.00	-96,770.00
Total Accounts Receivable	437.61	98,535.37	-98,097.76
Total Accounts Receivable	437.61	98,535.37	-98,097.76
Other Current Assets			
*Inventory Asset	533.10	0.00	533.10
Inventory			
Golf Balls/Gloves	4,747.80	4,367.47	380.33
Hard Goods	8,866.22	9,886.79	-1,020.57
Hats/Misc	6,448.51	6,170.01	278.50
Soft Goods	5,758.87	3,149.73	2,609.14
Total Inventory	25,821.40	23,574.00	2,247.40
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	660.76	653.19	7.57
Total Petty Cash	1,360.76	1,353.19	7.57
Property Taxes Receivable	1,893,695.00	1,969,173.00	-75,478.00
Total Other Current Assets	1,921,410.26	1,994,100.19	-72,689.93
Total Current Assets	5,119,335.35	5,154,812.94	-35,477.59
Fixed Assets			
COMMUNITY PARK			
CP Equipment	243,208.59	122,598.46	120,610.13
CP Land Improvements			
Asphalt Road & Parking Lot	236,165.18	0.00	236,165.18
Restroom	85,147.62	0.00	85,147.62
CP Land Improvements - Other	1,337,268.36	1,337,268.36	0.00
Total CP Land Improvements	1,658,581.16	1,337,268.36	321,312.80
Total COMMUNITY PARK	1,901,789.75	1,459,866.82	441,922.93
GOLF COURSE			
BMGC Land			
Parking Lots	155,901.32	0.00	155,901.32
Tee Boxes	27,477.82	0.00	27,477.82
BMGC Land - Other	551,000.00	551,000.00	0.00
Total BMGC Land	734,379.14	551,000.00	183,379.14
Golf Course Buildings	1,360,547.50	1,329,000.00	31,547.50
Golf Course Water Rights	50,000.00	50,000.00	0.00

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Irrigation System	247,529.60	9,221.40	238,308.20
Machinery-Equipment			
Golf-Accum Depreciation Equip	-52,059.00	-52,059.00	0.00
Machinery-Equipment - Other	497,845.28	378,520.90	119,324.38
Total Machinery-Equipment	445,786.28	326,461.90	119,324.38
Pond Relocate	33,956.93	4,310.00	29,646.93
Total GOLF COURSE	2,872,199.45	2,269,993.30	602,206.15
PARK & REC DIVISION			
P&R Building & Improvements			
P&R Accumlated Depr Bldgs.	-84,600.00	-84,600.00	0.00
P&R Building & Improvements - Ot...	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	-170,205.00	-170,205.00	0.00
P&R Equipment - Other	302,582.00	302,582.00	0.00
Total P&R Equipment	132,377.00	132,377.00	0.00
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	531,635.00	531,635.00	0.00
REC CENTER			
Rec Center Building			
Fire Alarm	71,013.74	0.00	71,013.74
Flooring	11,554.60	0.00	11,554.60
Pool Projects	108,460.17	0.00	108,460.17
Rec Bldg-Accum Depr	-52,382.00	-52,382.00	0.00
Rec Center Building - Other	1,104,569.47	1,104,569.47	0.00
Total Rec Center Building	1,243,215.98	1,052,187.47	191,028.51
Rec Center Equipment			
Exercise Equip	44,771.72	0.00	44,771.72
POS System	7,368.71	0.00	7,368.71
Rec Equip Accum Depr	-1,019.00	-1,019.00	0.00
Rec Center Equipment - Other	24,224.00	24,224.00	0.00
Total Rec Center Equipment	75,345.43	23,205.00	52,140.43
Rec Center Parking Lot			
Rec Parking-Accum Depr	-8,726.00	-8,726.00	0.00
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00
Total Rec Center Parking Lot	65,955.00	65,955.00	0.00
Total REC CENTER	1,384,516.41	1,141,347.47	243,168.94
Signs	28,095.60	0.00	28,095.60
Total Fixed Assets	6,718,236.21	5,402,842.59	1,315,393.62
TOTAL ASSETS	11,837,571.56	10,557,655.53	1,279,916.03
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-2,361.98	-28.25	-2,333.73
Total Accounts Payable	-2,361.98	-28.25	-2,333.73
Credit Cards			
Alpine Bank Credit Cards			
Choate Credit Card	0.00	1,166.46	-1,166.46
Curtis Credit Card	0.00	281.13	-281.13
Jackson Credit Card	-239.84	831.34	-1,071.18
Zimmerman Credit Card	-196.99	663.03	-860.02
Total Alpine Bank Credit Cards	-436.83	2,941.96	-3,378.79
Total Credit Cards	-436.83	2,941.96	-3,378.79
Other Current Liabilities			
Ally-Toyota Tacoma			

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Ally-Tacoma Principal	-2,086.58	-2,086.58	0.00
Ally-Toyota Tacoma - Other	2,086.58	2,086.58	0.00
Total Ally-Toyota Tacoma	0.00	0.00	0.00
Deferred Property Taxes	1,893,695.00	1,969,173.00	-75,478.00
Direct Deposit Liabilities	259.17	320.18	-61.01
Golf Customer Credit	-5,699.56	2,037.96	-7,737.52
Golf Course Customers Gift Card	7,250.29	6,258.62	991.67
Golf Course Debt			
Exchange Bank Leases			
Exchange #11875	0.00	2,014.68	-2,014.68
Exchange Bank-11874	0.00	32,350.14	-32,350.14
Exchange Bank-11939	0.00	4,446.53	-4,446.53
Exchange Bank 11946	0.00	11,023.50	-11,023.50
Total Exchange Bank Leases	0.00	49,834.85	-49,834.85
Wells Fargo Loans			
Wells Fargo-Golf 603-0123924	0.00	62,025.60	-62,025.60
Wells Fargo-Golf 603-0123952	0.00	33,239.84	-33,239.84
Wells Fargo 603-0000699-007	0.00	14,277.60	-14,277.60
Total Wells Fargo Loans	0.00	109,543.04	-109,543.04
Total Golf Course Debt	0.00	159,377.89	-159,377.89
Golf Customer PrePaid	14,549.26	592.29	13,956.97
Payroll Liabilities			
457(b) Lincoln Life	-0.33	0.00	-0.33
Accrued PLT	19,718.26	20,965.98	-1,247.72
CO Income Tax	-4,013.00	-3,962.00	-51.00
CO Unemployment Tax	-568.46	-2,098.28	1,529.82
Federal Taxes (941/944)			
Medicare- Company	-873.83	-520.55	-353.28
Medicare- Employee	-806.27	-452.99	-353.28
Social Security- Company	-3,930.06	-2,419.37	-1,510.69
Social Security- Employee	-3,412.23	-1,901.54	-1,510.69
Federal Taxes (941/944) - Other	3,689.07	5,389.07	-1,700.00
Total Federal Taxes (941/944)	-5,333.32	94.62	-5,427.94
Federal Unemployment (940)	205.34	384.33	-178.99
Lifeguard Certification	101.94	411.40	-309.46
United Healthcare Liabilities	26.68	200.11	-173.43
Payroll Liabilities - Other	16,775.18	0.00	16,775.18
Total Payroll Liabilities	26,912.29	15,996.16	10,916.13
Restaurant Security Deposit	1,150.00	0.00	1,150.00
Sales Tax Payable			
Sales Tax Payable- Golf Course	4,877.02	3,205.42	1,671.60
Sales Tax Payable-Rec Center	-241.27	-217.29	-23.98
Sales Tax Payable - Other	-3,377.42	-864.42	-2,513.00
Total Sales Tax Payable	1,258.33	2,123.71	-865.38
Sand Wedge Security Deposit	0.00	1,000.00	-1,000.00
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	1,989,374.78	2,206,879.81	-217,505.03
Total Current Liabilities	1,986,575.97	2,209,793.52	-223,217.55
Total Liabilities	1,986,575.97	2,209,793.52	-223,217.55
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	6,499,498.23	5,116,049.35	1,383,448.88
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	101,387.39	-18,297.31	119,684.70
Total Equity	9,850,995.59	8,347,862.01	1,503,133.58
TOTAL LIABILITIES & EQUITY	11,837,571.56	10,557,655.53	1,279,916.03