

# Parachute Battlement Mesa Park & Rec District Statement of Net Position

Accrual Basis

As of March 31, 2018

	Mar 31, 18	Mar 31, 17	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Alpine Bank-Total Funds</b>			
CD-37014 CD0002	0.00	102,239.72	-102,239.72
Community Park DDA006	26,453.08	165,648.75	-139,195.67
General Fund-DDA0003	728,366.65	852,628.60	-124,261.95
Golf Course Fund-DDA0005	456,862.14	220,033.65	236,828.49
PBM Trail Group	6,471.39	1,240.42	5,230.97
Rec Center Fund-DDA0004	27,483.41	26,423.58	1,059.83
Alpine Bank-Total Funds - Other	7,182.48	0.00	7,182.48
<b>Total Alpine Bank-Total Funds</b>	<b>1,252,819.15</b>	<b>1,368,214.72</b>	<b>-115,395.57</b>
<b>ColoTrust</b>			
ColoTrust-Golf	917,888.07	1,003,158.97	-85,270.90
ColoTrust-Rec	1,318,027.71	953,001.01	365,026.70
ColoTrust General Fund	336,332.43	0.00	336,332.43
<b>Total ColoTrust</b>	<b>2,572,248.21</b>	<b>1,956,159.98</b>	<b>616,088.23</b>
<b>Total Checking/Savings</b>	<b>3,825,067.36</b>	<b>3,324,374.70</b>	<b>500,692.66</b>
<b>Accounts Receivable</b>			
<b>Accounts Receivable</b>			
<b>Golf Course AR</b>			
Member Account	2,231.82	1,363.63	868.19
<b>Total Golf Course AR</b>	<b>2,231.82</b>	<b>1,363.63</b>	<b>868.19</b>
Accounts Receivable - Other	0.00	96,770.00	-96,770.00
<b>Total Accounts Receivable</b>	<b>2,231.82</b>	<b>98,133.63</b>	<b>-95,901.81</b>
<b>Total Accounts Receivable</b>	<b>2,231.82</b>	<b>98,133.63</b>	<b>-95,901.81</b>
<b>Other Current Assets</b>			
*Inventory Asset	533.10	0.00	533.10
<b>Inventory</b>			
Golf Balls/Gloves	7,824.09	8,930.35	-1,106.26
Hard Goods	12,597.15	11,696.29	900.86
Hats/Misc	5,466.47	6,408.15	-941.68
Soft Goods	23,755.08	4,523.13	19,231.95
<b>Total Inventory</b>	<b>49,642.79</b>	<b>31,557.92</b>	<b>18,084.87</b>
<b>Petty Cash</b>			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	660.76	667.19	-6.43
<b>Total Petty Cash</b>	<b>1,360.76</b>	<b>1,367.19</b>	<b>-6.43</b>
Property Taxes Receivable	1,890,343.93	1,969,173.00	-78,829.07
<b>Total Other Current Assets</b>	<b>1,941,880.58</b>	<b>2,002,098.11</b>	<b>-60,217.53</b>
<b>Total Current Assets</b>	<b>5,769,179.76</b>	<b>5,424,606.44</b>	<b>344,573.32</b>
<b>Fixed Assets</b>			
<b>COMMUNITY PARK</b>			
CP Equipment	243,208.59	122,598.46	120,610.13
<b>CP Land Improvements</b>			
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
<b>Total CP Land Improvements</b>	<b>1,658,581.16</b>	<b>1,337,268.36</b>	<b>321,312.80</b>
<b>Total COMMUNITY PARK</b>	<b>1,901,789.75</b>	<b>1,459,866.82</b>	<b>441,922.93</b>
<b>GOLF COURSE</b>			
<b>BMGC Land</b>			
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
<b>Total BMGC Land</b>	<b>734,379.14</b>	<b>551,000.00</b>	<b>183,379.14</b>
<b>Golf Course Buildings</b>			
Golf Course Bldg Depr	-47,383.00	0.00	-47,383.00
Golf Course Buildings - Other	1,360,547.50	1,329,000.00	31,547.50
<b>Total Golf Course Buildings</b>	<b>1,313,164.50</b>	<b>1,329,000.00</b>	<b>-15,835.50</b>
Golf Course Water Rights	50,000.00	50,000.00	0.00
Irrigation System	247,529.60	9,221.40	238,308.20
<b>Machinery-Equipment</b>			
Golf-Accum Depreciation Equip	-111,961.00	-52,059.00	-59,902.00
Machinery-Equipment - Other	491,364.50	378,520.90	112,843.60

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Total Machinery-Equipment	379,403.50	326,461.90	52,941.60
Pond Relocate	41,769.43	4,310.00	37,459.43
<b>Total GOLF COURSE</b>	<b>2,766,246.17</b>	<b>2,269,993.30</b>	<b>496,252.87</b>
<b>PARK &amp; REC DIVISION</b>			
P&R Building & Improvements			
P&R Accumulated Depr Bldgs.	-84,600.00	-84,600.00	0.00
P&R Building & Improvements - Other	84,600.00	84,600.00	0.00
<b>Total P&amp;R Building &amp; Improvements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>Total P&amp;R Equipment</b>	<b>132,377.00</b>	<b>132,377.00</b>	<b>0.00</b>
P&R Land	384,258.00	384,258.00	0.00
P&R Water Rights	15,000.00	15,000.00	0.00
<b>Total PARK &amp; REC DIVISION</b>	<b>531,635.00</b>	<b>531,635.00</b>	<b>0.00</b>
<b>REC CENTER</b>			
Rec Center Building			
Fire Alarm			
Fire Alarm Depr	-1,973.00	0.00	-1,973.00
Fire Alarm - Other	71,013.74	0.00	71,013.74
<b>Total Fire Alarm</b>	<b>69,040.74</b>	<b>0.00</b>	<b>69,040.74</b>
Flooring	11,554.60	0.00	11,554.60
Pool Projects			
Pool Project Depr	-11,185.00	0.00	-11,185.00
Pool Projects - Other	108,460.17	0.00	108,460.17
<b>Total Pool Projects</b>	<b>97,275.17</b>	<b>0.00</b>	<b>97,275.17</b>
Rec Bldg-Accum Depr	-82,343.00	-52,382.00	-29,961.00
Rec Center Building - Other	1,104,569.47	1,104,569.47	0.00
<b>Total Rec Center Building</b>	<b>1,200,096.98</b>	<b>1,052,187.47</b>	<b>147,909.51</b>
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	-9,076.00	-1,019.00	-8,057.00
Rec Center Equipment - Other	24,224.00	24,224.00	0.00
<b>Total Rec Center Equipment</b>	<b>67,288.43</b>	<b>23,205.00</b>	<b>44,083.43</b>
Rec Center Parking Lot			
Rec Parking-Accum Depr	-17,452.00	-8,726.00	-8,726.00
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00
<b>Total Rec Center Parking Lot</b>	<b>57,229.00</b>	<b>65,955.00</b>	<b>-8,726.00</b>
<b>Total REC CENTER</b>	<b>1,324,614.41</b>	<b>1,141,347.47</b>	<b>183,266.94</b>
Signs	28,095.60	0.00	28,095.60
<b>Total Fixed Assets</b>	<b>6,552,380.93</b>	<b>5,402,842.59</b>	<b>1,149,538.34</b>
<b>TOTAL ASSETS</b>	<b>12,321,560.69</b>	<b>10,827,449.03</b>	<b>1,494,111.66</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-571.03	-28.25	-542.78
<b>Total Accounts Payable</b>	<b>-571.03</b>	<b>-28.25</b>	<b>-542.78</b>
Credit Cards			
Alpine Bank Credit Cards			
Choate Credit Card	396.92	450.42	-53.50
Curtis Credit Card	396.97	340.23	56.74
Jackson Credit Card	-239.84	111.28	-351.12
Zimmerman Credit Card	0.00	1,534.25	-1,534.25
<b>Total Alpine Bank Credit Cards</b>	<b>554.05</b>	<b>2,436.18</b>	<b>-1,882.13</b>
<b>Total Credit Cards</b>	<b>554.05</b>	<b>2,436.18</b>	<b>-1,882.13</b>
Other Current Liabilities			
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	-6,210.42	1,294.18	-7,504.60
Golf Course Customers Gift Card	7,092.81	6,320.92	771.89
Golf Course Debt			
Exchange Bank Leases	0.00	47,225.92	-47,225.92

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As of March 31, 2018

	Mar 31, 18	Mar 31, 17	\$ Change
Wells Fargo Loans	0.00	101,889.24	-101,889.24
<b>Total Golf Course Debt</b>	<b>0.00</b>	<b>149,115.16</b>	<b>-149,115.16</b>
Golf Customer PrePaid	13,232.29	742.29	12,490.00
Payroll Liabilities	33,654.84	26,217.16	7,437.68
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable	1,625.45	511.49	1,113.96
TABOR 3%	50,000.00	50,000.00	0.00
<b>Total Other Current Liabilities</b>	<b>1,994,499.14</b>	<b>2,204,844.38</b>	<b>-210,345.24</b>
<b>Total Current Liabilities</b>	<b>1,994,482.16</b>	<b>2,207,252.31</b>	<b>-212,770.15</b>
<b>Total Liabilities</b>	<b>1,994,482.16</b>	<b>2,207,252.31</b>	<b>-212,770.15</b>
<b>Equity</b>			
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	6,333,547.90	5,116,049.35	1,217,498.55
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	743,420.66	254,037.40	489,383.26
<b>Total Equity</b>	<b>10,327,078.53</b>	<b>8,620,196.72</b>	<b>1,706,881.81</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,321,560.69</b>	<b>10,827,449.03</b>	<b>1,494,111.66</b>