

Parachute Battlement Mesa Park & Rec District Statement of Net Position

Accrual Basis

As of April 30, 2018

	Apr 30, 18	Apr 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Park DDA006	26,437.29	164,395.02	-137,957.73
General Fund-DDA0003	588,475.77	2,134,267.04	-1,545,791.27
Golf Course Fund-DDA0005	117,967.72	131,702.26	-13,734.54
PBM Trail Group	7,071.39	919.59	6,151.80
Rec Center Fund-DDA0004	23,644.69	38,158.28	-14,513.59
Alpine Bank-Total Funds - Other	7,182.48	0.00	7,182.48
Total Alpine Bank-Total Funds	770,779.34	2,469,442.19	-1,698,662.85
ColoTrust			
ColoTrust-Golf	919,364.33	1,003,988.31	-84,623.98
ColoTrust-Rec	1,320,147.53	953,788.87	366,358.66
ColoTrust General Fund	437,020.08	0.00	437,020.08
Total ColoTrust	2,676,531.94	1,957,777.18	718,754.76
Total Checking/Savings	3,447,311.28	4,427,219.37	-979,908.09
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account	2,231.82	1,433.79	798.03
Total Golf Course AR	2,231.82	1,433.79	798.03
Accounts Receivable - Other	0.00	96,770.00	-96,770.00
Total Accounts Receivable	2,231.82	98,203.79	-95,971.97
Total Accounts Receivable	2,231.82	98,203.79	-95,971.97
Other Current Assets			
Inventory			
Golf Balls/Gloves	11,322.35	8,930.35	2,392.00
Hard Goods	18,293.48	11,696.29	6,597.19
Hats/Misc	5,808.33	6,408.15	-599.82
Soft Goods	27,804.04	4,523.13	23,280.91
Total Inventory	63,228.20	31,557.92	31,670.28
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	660.76	667.69	-6.93
Total Petty Cash	1,360.76	1,367.69	-6.93
Property Taxes Receivable	1,890,343.93	1,969,173.00	-78,829.07
Rec Inventory	1,143.48	0.00	1,143.48
Total Other Current Assets	1,956,076.37	2,002,098.61	-46,022.24
Total Current Assets	5,405,619.47	6,527,521.77	-1,121,902.30
Fixed Assets			
COMMUNITY PARK			
CP Equipment			
CP Equip Accum Depr	6,080.00	0.00	6,080.00
CP Equipment - Other	237,128.59	122,598.46	114,530.13
Total CP Equipment	243,208.59	122,598.46	120,610.13
CP Land Improvements			
Asphalt Road & Parking Lot			
Asphalt Road Depreciation	5,904.00	0.00	5,904.00
Asphalt Road & Parking Lot - Other	230,261.18	0.00	230,261.18
Total Asphalt Road & Parking Lot	236,165.18	0.00	236,165.18
Restroom			
Restroom Depreciation	1,419.00	0.00	1,419.00
Restroom - Other	83,728.62	0.00	83,728.62
Total 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			

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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
Total Golf Course Buildings	1,313,164.50	1,329,000.00	-15,835.50
Golf Course Water Rights	50,000.00	50,000.00	0.00
Irrigation System	247,529.60	9,221.40	238,308.20
Machinery-Equipment			
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
Total Machinery-Equipment	379,403.50	326,461.90	52,941.60
Pond Relocate	41,769.43	4,310.00	37,459.43
Total GOLF COURSE	2,766,246.17	2,269,993.30	496,252.87
PARK & REC DIVISION			
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
Total P&R Building & Improvements	0.00	0.00	0.00
P&R Equipment			
Accum Depreciation-Equip	-179,218.00	-170,205.00	-9,013.00
P&R Equipment - Other	302,582.00	302,582.00	0.00
Total P&R Equipment	123,364.00	132,377.00	-9,013.00
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	522,622.00	531,635.00	-9,013.00
REC CENTER			
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
Total Fire Alarm	69,040.74	0.00	69,040.74
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
Total Pool Projects	97,275.17	0.00	97,275.17
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
Total Rec Center Building	1,200,096.98	1,052,187.47	147,909.51
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	-9,076.00	-1,019.00	-8,057.00
Rec Center Equipment - Other	24,224.00	24,224.00	0.00
Total Rec Center Equipment	67,288.43	23,205.00	44,083.43
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
Total Rec Center Parking Lot	57,229.00	65,955.00	-8,726.00
Total REC CENTER	1,324,614.41	1,141,347.47	183,266.94
Signs	28,095.60	0.00	28,095.60
Total Fixed Assets	6,543,367.93	5,402,842.59	1,140,525.34
TOTAL ASSETS	11,948,987.40	11,930,364.36	18,623.04
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	671.71	-28.25	699.96
Credit Cards			
Alpine Bank Credit Cards	-239.84	6,958.48	-7,198.32
Total Credit Cards	-239.84	6,958.48	-7,198.32
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	325.12	-65.95
Golf Customer Credit	-6,210.42	34.72	-6,245.14
Golf Course Customers Gift Card	7,132.81	6,139.35	993.46

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Golf Course Debt			
Exchange Bank Leases	0.00	47,225.92	-47,225.92
Wells Fargo Loans	0.00	98,665.73	-98,665.73
Total Golf Course Debt	0.00	145,891.65	-145,891.65
Golf Customer PrePaid	16,024.29	2,194.29	13,830.00
Payroll Liabilities	38,230.46	19,352.77	18,877.69
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable	1,956.50	341.92	1,614.58
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	2,002,237.81	2,194,602.82	-192,365.01
Total Current Liabilities	2,002,669.68	2,201,533.05	-198,863.37
Total Liabilities	2,002,669.68	2,201,533.05	-198,863.37
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	6,308,201.90	5,116,049.35	1,192,152.55
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	388,005.85	1,362,671.99	-974,666.14
Total Equity	9,946,317.72	9,728,831.31	217,486.41
TOTAL LIABILITIES & EQUITY	11,948,987.40	11,930,364.36	18,623.04