

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

Accrual Basis

As of June 30, 2017

	Jun 30, 17	Jun 30, 16	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Alpine Bank-Total Funds</b>			
CD-28077 CD0001	0.00	136,346.94	-136,346.94
CD-37014 CD0002	0.00	102,201.91	-102,201.91
Community Park DDA006	9,991.58	128,733.06	-118,741.48
General Fund-DDA0003	1,635,330.59	3,259,923.02	-1,624,592.43
Golf Course Fund-DDA0005	20,653.90	102,149.96	-81,496.06
PBM Trail Group	169.55	0.00	169.55
Rec Center Fund-DDA0004	29,228.31	39,566.69	-10,338.38
<b>Total Alpine Bank-Total Funds</b>	<b>1,695,373.93</b>	<b>3,768,921.58</b>	<b>-2,073,547.65</b>
<b>ColoTrust</b>			
ColoTrust-Golf	1,055,808.96	0.00	1,055,808.96
ColoTrust-Rec	1,055,605.47	0.00	1,055,605.47
ColoTrust General Fund	50,004.61	0.00	50,004.61
<b>Total ColoTrust</b>	<b>2,161,419.04</b>	<b>0.00</b>	<b>2,161,419.04</b>
Wells Fargo	0.00	106,169.26	-106,169.26
<b>Total Checking/Savings</b>	<b>3,856,792.97</b>	<b>3,875,090.84</b>	<b>-18,297.87</b>
<b>Accounts Receivable</b>			
<b>Accounts Receivable</b>			
<b>Golf Course AR</b>			
Member Account	3,329.52	2,013.51	1,316.01
<b>Total Golf Course AR</b>	<b>3,329.52</b>	<b>2,013.51</b>	<b>1,316.01</b>
Sand Wedge A-R	0.00	157.85	-157.85
<b>Total Accounts Receivable</b>	<b>3,329.52</b>	<b>2,171.36</b>	<b>1,158.16</b>
<b>Total Accounts Receivable</b>	<b>3,329.52</b>	<b>2,171.36</b>	<b>1,158.16</b>
<b>Other Current Assets</b>			
<b>Petty Cash</b>			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash P&R	0.00	675.00	-675.00
Petty Cash Rec Center	665.47	413.53	251.94
<b>Total Petty Cash</b>	<b>1,365.47</b>	<b>1,788.53</b>	<b>-423.06</b>
Property Taxes Receivable	1,969,173.00	3,631,616.00	-1,662,443.00
<b>Total Other Current Assets</b>	<b>1,970,538.47</b>	<b>3,633,404.53</b>	<b>-1,662,866.06</b>
<b>Total Current Assets</b>	<b>5,830,660.96</b>	<b>7,510,666.73</b>	<b>-1,680,005.77</b>
<b>Fixed Assets</b>			
<b>COMMUNITY PARK</b>			
CP Equipment	253,845.23	26,798.96	227,046.27
CP Land Improvements	1,469,011.69	1,305,955.01	163,056.68
<b>Total COMMUNITY PARK</b>	<b>1,722,856.92</b>	<b>1,332,753.97</b>	<b>390,102.95</b>
<b>GOLF COURSE</b>			
BMGC Land	1,995,690.83	1,880,000.00	115,690.83
Golf Course Water Rights	50,000.00	50,000.00	0.00
Irrigation System	189,191.35	0.00	189,191.35
<b>Machinery-Equipment-Irrigation</b>			
Golf-Accum Depreciation Equip	-52,059.00	0.00	-52,059.00
Machinery-Equipment-Irrigation - Other	693,040.37	378,520.90	314,519.47
<b>Total Machinery-Equipment-Irrigation</b>	<b>640,981.37</b>	<b>378,520.90</b>	<b>262,460.47</b>
Pond Relocate	11,956.25	0.00	11,956.25
Toro Workman 2015	45,018.20	45,018.20	0.00
Toyota Tacoma 2009	20,251.23	20,251.23	0.00
<b>Total GOLF COURSE</b>	<b>2,953,089.23</b>	<b>2,373,790.33</b>	<b>579,298.90</b>
<b>PARK &amp; REC DIVISION</b>			
<b>P&amp;R Building &amp; Improvements</b>			
P&R Accumulated Depr Bldgs.	-84,600.00	-82,933.36	-1,666.64
P&R Building & Improvements - Other	84,600.00	84,600.00	0.00

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

Accrual Basis

As of June 30, 2017

	Jun 30, 17	Jun 30, 16	\$ Change
Total P&R Building & Improvements	0.00	1,666.64	-1,666.64
P&R Equipment			
Accum Depreciation-Equip	-170,205.00	-163,563.00	-6,642.00
P&R Equipment - Other	302,582.00	304,879.00	-2,297.00
Total P&R Equipment	132,377.00	141,316.00	-8,939.00
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	542,240.64	-10,605.64
REC CENTER			
Rec Center Building			
Rec Bldg-Accum Depr	-52,382.00	0.00	-52,382.00
Rec Center Building - Other	1,145,515.16	1,047,306.00	98,209.16
Total Rec Center Building	1,093,133.16	1,047,306.00	45,827.16
Rec Center Equipment			
Rec Equip Accum Depr	-1,019.00	0.00	-1,019.00
Rec Center Equipment - Other	66,787.72	24,838.00	41,949.72
Total Rec Center Equipment	65,768.72	24,838.00	40,930.72
Rec Center Parking Lot			
Rec Parking-Accum Depr	-8,726.00	0.00	-8,726.00
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00
Total Rec Center Parking Lot	65,955.00	74,681.00	-8,726.00
Total REC CENTER	1,224,856.88	1,146,825.00	78,031.88
Total Fixed Assets	6,432,438.03	5,395,609.94	1,036,828.09
TOTAL ASSETS	<u>12,263,098.99</u>	<u>12,906,276.67</u>	<u>-643,177.68</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	322.75	-28.25	351.00
Total Accounts Payable	322.75	-28.25	351.00
Credit Cards			
Alpine Bank Credit Cards			
Choate Credit Card	-1,699.49	0.00	-1,699.49
Curtis Credit Card	-2,040.56	0.00	-2,040.56
Jackson Credit Card	-820.42	0.00	-820.42
Zimmerman Credit Card	-2,926.19	0.00	-2,926.19
Alpine Bank Credit Cards - Other	-12,728.91	0.00	-12,728.91
Total Alpine Bank Credit Cards	-20,215.57	0.00	-20,215.57
Total Credit Cards	-20,215.57	0.00	-20,215.57
Other Current Liabilities			
Ally-Toyota Tacoma			
Ally-Tacoma Principal	-2,086.58	-1,719.30	-367.28
Ally-Toyota Tacoma - Other	2,086.58	16,853.06	-14,766.48
Total Ally-Toyota Tacoma	0.00	15,133.76	-15,133.76
Deferred Property Taxes	1,969,173.00	3,631,616.00	-1,662,443.00
Direct Deposit Liabilities	325.12	232.71	92.41
Exchange Bank Leases			
Exchange #11875	1,007.34	3,357.80	-2,350.46
Exchange Bank-11874	16,175.07	53,916.90	-37,741.83
Exchange Bank-11939	2,829.61	5,659.22	-2,829.61
Exchange Bank 11946	2,204.70	17,637.60	-15,432.90
Total Exchange Bank Leases	22,216.72	80,571.52	-58,354.80
Golf Course Customers Gift Card	7,331.87	5,601.60	1,730.27
Golf Customer Customer Credit	-935.59	-944.41	8.82
Golf Customer PrePaid	7,635.49	7,882.46	-246.97
Payroll Liabilities			
457(b) Lincoln Life	0.00	6,820.78	-6,820.78
Accrued PLT	23,313.59	-2,600.42	25,914.01

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

Accrual Basis

As of June 30, 2017

	Jun 30, 17	Jun 30, 16	\$ Change
CO Income Tax	-4,943.72	2,793.00	-7,736.72
CO Unemployment Tax	-2,037.44	1,138.88	-3,176.32
Federal Taxes (941/944)			
Medicare- Company	438.45	2,194.68	-1,756.23
Medicare- Employee	524.24	2,231.51	-1,707.27
Social Security- Company	1,757.30	9,313.79	-7,556.49
Social Security- Employee	2,198.87	9,604.95	-7,406.08
Federal Taxes (941/944) - Other	-27,326.03	-17,637.49	-9,688.54
<b>Total Federal Taxes (941/944)</b>	<b>-22,407.17</b>	<b>5,707.44</b>	<b>-28,114.61</b>
Federal Unemployment (940)	323.52	547.09	-223.57
Lifeguard Certification	411.40	255.00	156.40
United Healthcare Liabilities	346.85	0.00	346.85
Payroll Liabilities - Other	1,010.72	1,010.72	0.00
<b>Total Payroll Liabilities</b>	<b>-3,982.25</b>	<b>15,672.49</b>	<b>-19,654.74</b>
Restaurant Security Deposit	1,150.00	0.00	1,150.00
Sales Tax Payable			
Sales Tax Payable-Rec Center	96.10	68.44	27.66
Sales Tax Payable - Other	645.06	979.46	-334.40
<b>Total Sales Tax Payable</b>	<b>741.16</b>	<b>1,047.90</b>	<b>-306.74</b>
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-603-0000699-005/006	7,326.60	8,718.65	-1,392.05
Wells Fargo-Golf 603-0123924	57,426.08	72,587.85	-15,161.77
Wells Fargo-Golf 603-0123952	12,571.04	39,072.40	-26,501.36
Wells Fargo 603-0000699-007	8,183.81	21,258.54	-13,074.73
Wells Fargo Loans - Other	8.49	0.00	8.49
<b>Total Wells Fargo Loans</b>	<b>85,516.02</b>	<b>141,637.44</b>	<b>-56,121.42</b>
<b>Total Other Current Liabilities</b>	<b>2,139,171.54</b>	<b>3,899,451.47</b>	<b>-1,760,279.93</b>
<b>Total Current Liabilities</b>	<b>2,119,278.72</b>	<b>3,899,423.22</b>	<b>-1,780,144.50</b>
<b>Total Liabilities</b>	<b>2,119,278.72</b>	<b>3,899,423.22</b>	<b>-1,780,144.50</b>
Equity			
Opening Balance Equity	61,240.07	61,240.07	0.00
Opening Balance Equity	5,845,720.64	5,834,375.64	11,345.00
Retained Earnings	2,481,291.10	-276,450.48	2,757,741.58
TABOR RESTRICTED	-50,000.00	11,345.00	-61,345.00
Net Income	1,805,568.46	3,376,343.22	-1,570,774.76
<b>Total Equity</b>	<b>10,143,820.27</b>	<b>9,006,853.45</b>	<b>1,136,966.82</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,263,098.99</b>	<b>12,906,276.67</b>	<b>-643,177.68</b>