

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of May 31, 2019

Accrual Basis

	May 31, 19	May 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Park DDA006	11.72	22,812.47	-22,800.75
General Fund-DDA0003	411,860.04	848,205.65	-436,345.61
Golf Course Fund-DDA0005	192,533.00	158,759.22	33,773.78
PBM Trail Group	1,577.79	6,502.68	-4,924.89
Rec Center Fund-DDA0004	40,511.03	18,427.58	22,083.45
Total Alpine Bank-Total Funds	646,493.58	1,054,707.60	-408,214.02
ColoTrust			
ColoTrust-Golf	1,014,353.92	920,973.61	93,380.31
ColoTrust-Rec	1,354,641.32	1,322,458.37	32,182.95
ColoTrust General Fund	1,712,580.81	437,785.06	1,274,795.75
Total ColoTrust	4,081,576.05	2,681,217.04	1,400,359.01
Total Checking/Savings	4,728,069.63	3,735,924.64	992,144.99
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account	82.79	-788.69	871.48
Total Golf Course AR	82.79	-788.69	871.48
Accounts Receivable - Other	69.72	0.00	69.72
Total Accounts Receivable	152.51	-788.69	941.20
Total Accounts Receivable	152.51	-788.69	941.20
Other Current Assets			
Inventory			
Golf Balls/Gloves	12,124.00	12,203.72	-79.72
Hard Goods	27,463.91	25,356.00	2,107.91
Hats/Misc	7,299.18	6,137.15	1,162.03
Soft Goods	32,908.05	32,728.88	179.17
Total Inventory	79,795.14	76,425.75	3,369.39
Inventory Asset	-1,041.89	0.00	-1,041.89
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	669.60	660.76	8.84
Total Petty Cash	1,369.60	1,360.76	8.84
Property Taxes Receivable	1,890,343.93	1,890,343.93	0.00
Rec Inventory	3,878.76	2,139.09	1,739.67
Total Other Current Assets	1,974,345.54	1,970,269.53	4,076.01
Total Current Assets	6,702,567.68	5,705,405.48	997,162.20
Fixed Assets			
COMMUNITY PARK			
CP Equipment			
CP Equip Accum Depr	-19,679.00	-7,170.00	-12,509.00

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CP Equipment - Other	265,993.59	250,693.59	15,300.00
Total CP Equipment	246,314.59	243,523.59	2,791.00
CP Land Improvements			
Asphalt Road & Parking Lot			
Asphalt Road Depreciation	-22,042.00	-5,904.00	-16,138.00
Asphalt Road & Parking Lot - Other	242,069.18	242,069.18	0.00
Total Asphalt Road & Parking Lot	220,027.18	236,165.18	-16,138.00
Pavilion	1,000.00	0.00	1,000.00
Restroom			
Restroom Depreciation	-4,544.00	-1,419.00	-3,125.00
Restroom - Other	95,161.62	86,566.62	8,595.00
Total Restroom	90,617.62	85,147.62	5,470.00
CP Land Improvements - Other	1,345,504.36	1,346,703.36	-1,199.00
Total CP Land Improvements	1,657,149.16	1,668,016.16	-10,867.00
Total COMMUNITY PARK	1,903,463.75	1,911,539.75	-8,076.00
GOLF COURSE			
BMGC Land & Improvements			
Golf Course Water Rights	50,000.00	50,000.00	0.00
Irrigation System			
Irrigation System Depr	-7,986.00	0.00	-7,986.00
Irrigation System - Other	238,308.20	247,529.60	-9,221.40
Total Irrigation System	230,322.20	247,529.60	-17,207.40
Land Improve Depr other	-581.00	0.00	-581.00
Parking Lots			
Parking Lot Depreciation	-7,795.00	0.00	-7,795.00
Parking Lots - Other	155,901.32	155,901.32	0.00
Total Parking Lots	148,106.32	155,901.32	-7,795.00
Pond Relocate	73,458.63	41,769.43	31,689.20
Tee Boxes			
Tee Box Depreciation	-1,832.00	0.00	-1,832.00
Tee Boxes - Other	27,477.82	27,477.82	0.00
Total Tee Boxes	25,645.82	27,477.82	-1,832.00
BMGC Land & Improvements - Other	562,610.60	562,610.60	0.00
Total BMGC Land & Improvements	1,089,562.57	1,085,288.77	4,273.80
Golf Course Buildings			
Golf Course Bldg Depr	-144,662.00	-47,383.00	-97,279.00
Golf Course Buildings - Other	1,379,247.50	1,360,547.50	18,700.00
Total Golf Course Buildings	1,234,585.50	1,313,164.50	-78,579.00
Machinery-Equipment			
Golf-Accum Depreciation Equip	-158,010.00	-111,961.00	-46,049.00
Machinery-Equipment - Other	914,522.50	491,364.50	423,158.00

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Total Machinery-Equipment	756,512.50	379,403.50	377,109.00
Total GOLF COURSE	3,080,660.57	2,777,856.77	302,803.80
PARK & REC DIVISION			
P&R Building & Improvements			
P&R Accumlated 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	-202,999.00	-179,218.00	-23,781.00
P&R Equipment - Other	302,582.00	302,582.00	0.00
Total P&R Equipment	99,583.00	123,364.00	-23,781.00
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	498,841.00	522,622.00	-23,781.00
PBM Trail	216,627.28	0.00	216,627.28
REC CENTER			
Rec Center Building			
Fire Alarm			
Fire Alarm Depr	-6,707.00	-1,973.00	-4,734.00
Fire Alarm - Other	71,013.74	71,013.74	0.00
Total Fire Alarm	64,306.74	69,040.74	-4,734.00
Flooring	21,325.60	11,554.60	9,771.00
Pool Projects			
Pool Project Depr	-22,615.00	-11,185.00	-11,430.00
Pool Projects - Other	172,137.64	108,460.17	63,677.47
Total Pool Projects	149,522.64	97,275.17	52,247.47
Rec Bldg-Accum Depr	-162,886.00	-113,072.00	-49,814.00
Rec Center Building - Other	1,113,718.00	1,111,619.47	2,098.53
Total Rec Center Building	1,185,986.98	1,176,417.98	9,569.00
Rec Center Equipment			
Exercise Equip	44,771.72	44,771.72	0.00
POS System	7,368.71	7,368.71	0.00
Rec Equip Accum Depr	-28,550.00	-56,459.00	27,909.00
Rec Center Equipment - Other	42,534.00	24,224.00	18,310.00
Total Rec Center Equipment	66,124.43	19,905.43	46,219.00
Rec Center Parking Lot			
Rec Parking-Accum Depr	-26,178.00	-17,452.00	-8,726.00
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00
Total Rec Center Parking Lot	48,503.00	57,229.00	-8,726.00
Total REC CENTER	1,300,614.41	1,253,552.41	47,062.00
Total Fixed Assets	7,000,207.01	6,465,570.93	534,636.08

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TOTAL ASSETS	13,702,774.69	12,170,976.41	1,531,798.28
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	28.25	2,095.05	-2,066.80
Total Accounts Payable	28.25	2,095.05	-2,066.80
Credit Cards			
Credit Cards	-3,565.48	8,141.40	-11,706.88
Total Credit Cards	-3,565.48	8,141.40	-11,706.88
Other Current Liabilities			
Deferred Property Taxes	1,893,695.00	1,893,695.00	0.00
Direct Deposit Liabilities	-348.03	259.17	-607.20
Golf Customer Credit	2,889.78	-8,749.90	11,639.68
Golf Course Customers Gift Card	8,787.65	7,359.45	1,428.20
Golf Customer PrePaid	12,937.30	25,303.81	-12,366.51
Payroll Liabilities			
Accrued PLT	8,811.09	654.99	8,156.10
CEBT Payroll Liabilities	-13,303.84	0.00	-13,303.84
CO Income Tax	-1,590.00	-5,408.00	3,818.00
CO Unemployment Tax			
Federal Taxes (941/944)	-347.83	-507.77	159.94
Medicare- Company	0.00	-860.55	860.55
Medicare- Employee	0.00	-792.99	792.99
Social Security- Company	-0.01	-3,873.33	3,873.32
Social Security- Employee	-0.01	-3,355.50	3,355.49
Federal Taxes (941/944) - Other	113.32	7,135.72	-7,022.40
Total Federal Taxes (941/944)	113.30	-1,746.65	1,859.95
Federal Unemployment (940)	198.99	218.37	-19.38
United Healthcare Liabilities	39.00	146.74	-107.74
Payroll Liabilities - Other	25,275.76	0.00	25,275.76
Total Payroll Liabilities	19,196.47	-6,642.32	25,838.79
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable			
Sales Tax Payable- Golf Course	152.58	1,096.53	-943.95
Sales Tax Payable-Rec Center	90.49	136.98	-46.49
Sales Tax Payable - Other	0.00	-1,270.42	1,270.42
Total Sales Tax Payable	243.07	-36.91	279.98
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	1,988,551.24	1,962,338.30	26,212.94
Total Current Liabilities	1,985,014.01	1,972,574.75	12,439.26
Total Liabilities	1,985,014.01	1,972,574.75	12,439.26
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

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Retained Earnings	7,273,762.44	6,303,207.13	970,555.31
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	1,193,888.27	645,084.56	548,803.71
Total Equity	11,717,760.68	10,198,401.66	1,519,359.02
TOTAL LIABILITIES & EQUITY	13,702,774.69	12,170,976.41	1,531,798.28