

**Parachute Battlement Mesa Park & Rec District**  
**Statement of Net Position**  
**As of February 28, 2019**

Accrual Basis

	Feb 28, 19	Feb 28, 18	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Alpine Bank-Total Funds</b>			
Community Park DDA006	0.58	126,668.74	-126,668.16
General Fund-DDA0003	782,454.23	733,067.39	49,386.84
Golf Course Fund-DDA0005	59,242.44	64,258.84	-5,016.40
PBM Trail Group	1,577.79	5,471.39	-3,893.60
Rec Center Fund-DDA0004	44,034.71	25,863.73	18,170.98
<b>Total Alpine Bank-Total Funds</b>	<b>887,309.75</b>	<b>955,330.09</b>	<b>-68,020.34</b>
<b>ColoTrust</b>			
ColoTrust-Golf	1,007,841.04	1,266,033.44	-258,192.40
ColoTrust-Rec	1,345,943.55	1,316,044.59	29,898.96
ColoTrust General Fund	854,141.92	335,826.38	518,315.54
<b>Total ColoTrust</b>	<b>3,207,926.51</b>	<b>2,917,904.41</b>	<b>290,022.10</b>
<b>Total Checking/Savings</b>	<b>4,095,236.26</b>	<b>3,873,234.50</b>	<b>222,001.76</b>
<b>Accounts Receivable</b>			
<b>Accounts Receivable</b>			
Golf Course AR	1,042.28	637.95	404.33
Accounts Receivable - Other	69.72	0.00	69.72
<b>Total Accounts Receivable</b>	<b>1,112.00</b>	<b>637.95</b>	<b>474.05</b>
<b>Total Accounts Receivable</b>	<b>1,112.00</b>	<b>637.95</b>	<b>474.05</b>
<b>Other Current Assets</b>			
<b>Inventory</b>			
Golf Balls/Gloves	8,406.73	4,747.80	3,658.93
Hard Goods	8,121.11	8,866.22	-745.11
Hats/Misc	6,147.49	6,448.51	-301.02
Soft Goods	8,185.35	5,758.87	2,426.48
<b>Total Inventory</b>	<b>30,860.68</b>	<b>25,821.40</b>	<b>5,039.28</b>
<b>Petty Cash</b>			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	668.59	660.76	7.83
<b>Total Petty Cash</b>	<b>1,368.59</b>	<b>1,360.76</b>	<b>7.83</b>
Property Taxes Receivable	2,358,208.93	1,890,343.93	467,865.00
Rec Inventory	1,296.57	1,513.42	-216.85
<b>Total Other Current Assets</b>	<b>2,391,734.77</b>	<b>1,919,039.51</b>	<b>472,695.26</b>
<b>Total Current Assets</b>	<b>6,488,083.03</b>	<b>5,792,911.96</b>	<b>695,171.07</b>
<b>Fixed Assets</b>			
<b>COMMUNITY PARK</b>			
<b>CP Equipment</b>			
CP Equip Accum Depr	-19,679.00	-7,170.00	-12,509.00
CP Equipment - Other	265,678.59	250,378.59	15,300.00
<b>Total CP Equipment</b>	<b>245,999.59</b>	<b>243,208.59</b>	<b>2,791.00</b>

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<b>CP Land Improvements</b>			
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
<b>Total Asphalt Road &amp; Parking Lot</b>	<b>220,027.18</b>	<b>236,165.18</b>	<b>-16,138.00</b>
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
<b>Total Restroom</b>	<b>90,617.62</b>	<b>85,147.62</b>	<b>5,470.00</b>
CP Land Improvements - Other	1,345,504.36	1,346,703.36	-1,199.00
<b>Total CP Land Improvements</b>	<b>1,657,149.16</b>	<b>1,668,016.16</b>	<b>-10,867.00</b>
<b>Total COMMUNITY PARK</b>	<b>1,903,148.75</b>	<b>1,911,224.75</b>	<b>-8,076.00</b>
<b>GOLF COURSE</b>			
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
<b>Total Irrigation System</b>	<b>230,322.20</b>	<b>247,529.60</b>	<b>-17,207.40</b>
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
<b>Total Parking Lots</b>	<b>148,106.32</b>	<b>155,901.32</b>	<b>-7,795.00</b>
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
<b>Total Tee Boxes</b>	<b>25,645.82</b>	<b>27,477.82</b>	<b>-1,832.00</b>
BMGC Land & Improvements - Other	562,610.60	562,610.60	0.00
<b>Total BMGC Land &amp; Improvements</b>	<b>1,089,562.57</b>	<b>1,085,288.77</b>	<b>4,273.80</b>
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
<b>Total Golf Course Buildings</b>	<b>1,234,585.50</b>	<b>1,313,164.50</b>	<b>-78,579.00</b>
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
<b>Total Machinery-Equipment</b>	<b>756,512.50</b>	<b>379,403.50</b>	<b>377,109.00</b>
<b>Total GOLF COURSE</b>	<b>3,080,660.57</b>	<b>2,777,856.77</b>	<b>302,803.80</b>

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<b>PARK &amp; REC DIVISION</b>			
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
<b>Total P&amp;R Building &amp; Improvements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>P&amp;R Equipment</b>			
Accum Depreciation-Equip	-202,999.00	-179,218.00	-23,781.00
P&R Equipment - Other	302,582.00	302,582.00	0.00
<b>Total P&amp;R Equipment</b>	<b>99,583.00</b>	<b>123,364.00</b>	<b>-23,781.00</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>498,841.00</b>	<b>522,622.00</b>	<b>-23,781.00</b>
PBM Trail	216,627.28	0.00	216,627.28
<b>REC CENTER</b>			
<b>Rec Center Building</b>			
<b>Fire Alarm</b>			
Fire Alarm Depr	-6,707.00	-1,973.00	-4,734.00
Fire Alarm - Other	71,013.74	71,013.74	0.00
<b>Total Fire Alarm</b>	<b>64,306.74</b>	<b>69,040.74</b>	<b>-4,734.00</b>
Flooring	21,325.60	11,554.60	9,771.00
<b>Pool Projects</b>			
Pool Project Depr	-22,615.00	-11,185.00	-11,430.00
Pool Projects - Other	172,137.64	108,460.17	63,677.47
<b>Total Pool Projects</b>	<b>149,522.64</b>	<b>97,275.17</b>	<b>52,247.47</b>
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
<b>Total Rec Center Building</b>	<b>1,185,986.98</b>	<b>1,176,417.98</b>	<b>9,569.00</b>
<b>Rec Center Equipment</b>			
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
<b>Total Rec Center Equipment</b>	<b>66,124.43</b>	<b>19,905.43</b>	<b>46,219.00</b>
<b>Rec Center Parking Lot</b>			
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
<b>Total Rec Center Parking Lot</b>	<b>48,503.00</b>	<b>57,229.00</b>	<b>-8,726.00</b>
<b>Total REC CENTER</b>	<b>1,300,614.41</b>	<b>1,253,552.41</b>	<b>47,062.00</b>
<b>Total Fixed Assets</b>	<b>6,999,892.01</b>	<b>6,465,255.93</b>	<b>534,636.08</b>
<b>TOTAL ASSETS</b>	<b>13,487,975.04</b>	<b>12,258,167.89</b>	<b>1,229,807.15</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			

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	Feb 28, 19	Feb 28, 18	\$ Change
<b>Current Liabilities</b>			
Accounts Payable	-3,355.99	-20.00	-3,335.99
<b>Credit Cards</b>			
Credit Cards			
Choate Credit Card	1,974.06	1,479.76	494.30
Curtis Credit Card	411.44	847.19	-435.75
Jackson Credit Card	0.00	1,132.28	-1,132.28
Reed Credit Card	977.23	0.00	977.23
Smith Credit Card	1,520.40	1,178.22	342.18
<b>Total Credit Cards</b>	<b>4,883.13</b>	<b>4,637.45</b>	<b>245.68</b>
<b>Total Credit Cards</b>	<b>4,883.13</b>	<b>4,637.45</b>	<b>245.68</b>
<b>Other Current Liabilities</b>			
Deferred Property Taxes	2,361,560.00	1,893,695.00	467,865.00
Direct Deposit Liabilities	-19,296.03	259.17	-19,555.20
Golf Customer Credit	5,383.33	-5,699.56	11,082.89
Golf Course Customers Gift Card	8,112.55	7,233.81	878.74
Golf Customer PrePaid	3,047.52	14,107.29	-11,059.77
Payroll Liabilities	-926.68	851.99	-1,778.67
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable	-466.65	-1,459.11	992.46
TABOR 3%	50,000.00	50,000.00	0.00
<b>Total Other Current Liabilities</b>	<b>2,408,564.04</b>	<b>1,960,138.59</b>	<b>448,425.45</b>
<b>Total Current Liabilities</b>	<b>2,410,091.18</b>	<b>1,964,756.04</b>	<b>445,335.14</b>
<b>Total Liabilities</b>	<b>2,410,091.18</b>	<b>1,964,756.04</b>	<b>445,335.14</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	7,122,438.71	6,303,087.13	819,351.58
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	705,335.18	740,214.75	-34,879.57
<b>Total Equity</b>	<b>11,077,883.86</b>	<b>10,293,411.85</b>	<b>784,472.01</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,487,975.04</b>	<b>12,258,167.89</b>	<b>1,229,807.15</b>