

# Parachute Battlement Mesa Park & Rec District

## Statement of Net Position

As of January 31, 2017

Accrual Basis

	Jan 31, 17	Jan 31, 16	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
Alpine Bank-Total Funds			
CD-28077 CD0001	136,380.56	136,318.92	61.64
CD-37014 CD0002	102,231.32	102,180.92	50.40
Community Park DDA006	165,645.98	13,776.33	151,869.65
General Fund-DDA0003	533,192.09	3,853.99	529,338.10
Golf Course Fund-DDA0005	101,978.14	1,275.58	100,702.56
Rec Center Fund-DDA0004	44,966.26	61,211.58	-16,245.32
<b>Total Alpine Bank-Total Funds</b>	<b>1,084,394.35</b>	<b>318,617.32</b>	<b>765,777.03</b>
ColoTrust-Golf	1,001,659.16	0.00	1,001,659.16
ColoTrust-Rec	951,576.20	0.00	951,576.20
Wells Fargo	0.00	176,907.90	-176,907.90
<b>Total Checking/Savings</b>	<b>3,037,629.71</b>	<b>495,525.22</b>	<b>2,542,104.49</b>
<b>Accounts Receivable</b>			
Accounts Receivable			
Golf Course AR	294,919.33	1,348.23	293,571.10
Sand Wedge A-R	1,589.81	0.00	1,589.81
Accounts Receivable - Other	-251,114.24	-697.20	-250,417.04
<b>Total Accounts Receivable</b>	<b>45,394.90</b>	<b>651.03</b>	<b>44,743.87</b>
<b>Total Accounts Receivable</b>	<b>45,394.90</b>	<b>651.03</b>	<b>44,743.87</b>
<b>Other Current Assets</b>			
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash P&R	800.00	800.00	0.00
Petty Cash Rec Center	657.69	113.00	544.69
Petty Cash - Other	-125.00	-125.00	0.00
<b>Total Petty Cash</b>	<b>2,032.69</b>	<b>1,488.00</b>	<b>544.69</b>
Property Taxes Receivable	3,631,616.00	3,631,616.00	0.00
Undeposited Funds	20,705.05	417.20	20,287.85
<b>Total Other Current Assets</b>	<b>3,654,353.74</b>	<b>3,633,521.20</b>	<b>20,832.54</b>
<b>Total Current Assets</b>	<b>6,737,378.35</b>	<b>4,129,697.45</b>	<b>2,607,680.90</b>
<b>Fixed Assets</b>			
Furniture and Equipment	4,486.00	0.00	4,486.00
Golf Course			
Toro Workman 2015	45,018.20	45,018.20	0.00
Toyota Tacoma 2009	20,251.23	20,251.23	0.00
Golf Course - Other	1,880,000.00	1,880,000.00	0.00
<b>Total Golf Course</b>	<b>1,945,269.43</b>	<b>1,945,269.43</b>	<b>0.00</b>
Machinery and Equipment			
Accum Depreciation-Equip	234,353.00	234,353.00	0.00
Machinery and Equipment - Other	8,038.90	0.00	8,038.90
<b>Total Machinery and Equipment</b>	<b>242,391.90</b>	<b>234,353.00</b>	<b>8,038.90</b>
P&R Building & Improvements	84,600.00	84,600.00	0.00
P&R Equipment	70,525.00	70,525.00	0.00
P&R Land	962,468.00	962,468.00	0.00
P&R Water Rights	15,000.00	15,000.00	0.00
Rec Center Building	1,348,158.00	1,348,158.00	0.00
Rec Center Equipment	200,400.00	200,400.00	0.00
Rec Center Parking Lot	262,051.00	262,051.00	0.00
<b>Total Fixed Assets</b>	<b>5,135,349.33</b>	<b>5,122,824.43</b>	<b>12,524.90</b>
<b>TOTAL ASSETS</b>	<b>11,872,727.68</b>	<b>9,252,521.88</b>	<b>2,620,205.80</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			
Accounts Payable	-3,623.25	0.00	-3,623.25
<b>Total Accounts Payable</b>	<b>-3,623.25</b>	<b>0.00</b>	<b>-3,623.25</b>
<b>Credit Cards</b>			
Alpine Bank Credit Cards			
Jackson Credit Card	44.26	0.00	44.26
Zimmerman Credit Card	83.77	0.00	83.77
Alpine Bank Credit Cards - Other	59.97	0.00	59.97
<b>Total Alpine Bank Credit Cards</b>	<b>188.00</b>	<b>0.00</b>	<b>188.00</b>
<b>Total Credit Cards</b>	<b>188.00</b>	<b>0.00</b>	<b>188.00</b>
<b>Other Current Liabilities</b>			
Accrued Vacation	-24,777.87	9,174.65	-33,952.52

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Accrual Basis

	Jan 31, 17	Jan 31, 16	\$ Change
<b>Ally-Toyota Tacoma</b>			
Ally-Tacoma Principal	-2,086.58	0.00	-2,086.58
Ally-Toyota Tacoma - Other	2,086.58	16,853.06	-14,766.48
<b>Total Ally-Toyota Tacoma</b>	0.00	16,853.06	-16,853.06
<b>Deferred Property Taxes</b>	3,631,616.00	3,631,616.00	0.00
<b>Direct Deposit Liabilities</b>	320.17	0.00	320.17
<b>Exchange Bank Leases</b>			
Exchange #11875	2,014.68	4,029.36	-2,014.68
Exchange Bank-11874	32,350.14	64,700.28	-32,350.14
Exchange Bank-11939	4,446.53	7,276.14	-2,829.61
Exchange Bank 11946	11,023.50	26,456.40	-15,432.90
<b>Total Exchange Bank Leases</b>	49,834.85	102,462.18	-52,627.33
<b>Golf Course Customers Gift Card</b>	6,534.32	5,235.53	1,298.79
<b>Golf Customer PrePaid</b>	25,992.75	0.00	25,992.75
<b>Payroll Liabilities</b>			
CO Income Tax	-5,248.72	501.00	-5,749.72
CO Unemployment Tax	-2,098.28	83.97	-2,182.25
Federal Taxes (941/944)			
Medicare- Company	438.45	184.52	253.93
Medicare- Employee	524.25	184.52	339.73
Social Security- Company	1,757.30	789.00	968.30
Social Security- Employee	2,203.86	789.00	1,414.86
Federal Taxes (941/944) - Other	-27,326.03	1,696.00	-29,022.03
<b>Total Federal Taxes (941/944)</b>	-22,402.17	3,643.04	-26,045.21
Federal Unemployment (940)	384.33	76.36	307.97
Lifeguard Certification	411.40	0.00	411.40
United Healthcare Liabilities	200.11	0.00	200.11
Payroll Liabilities - Other	1,010.72	1,010.72	0.00
<b>Total Payroll Liabilities</b>	-27,742.61	5,315.09	-33,057.70
<b>Sales Tax Collected</b>			
Sales Tax Collected-Golf	-732.09	0.00	-732.09
Sales Tax Collected-Rec Center	79.46	11.58	67.88
<b>Total Sales Tax Collected</b>	-652.63	11.58	-664.21
<b>Sales Tax Payable</b>	1,981.87	0.00	1,981.87
<b>Sand Wedge Security Deposit</b>	1,000.00	0.00	1,000.00
<b>Wells Fargo Loans</b>			
Wells Fargo-603-0000699-005/006	7,326.60	19,448.33	-12,121.73
Wells Fargo-Golf 603-0123924	63,390.08	78,690.21	-15,300.13
Wells Fargo-Golf 603-0123952	33,239.84	44,168.80	-10,928.96
Wells Fargo 603-0000699-007	15,322.61	27,367.80	-12,045.19
<b>Total Wells Fargo Loans</b>	119,279.13	169,675.14	-50,396.01
<b>Total Other Current Liabilities</b>	3,783,385.98	3,940,343.23	-156,957.25
<b>Total Current Liabilities</b>	3,779,950.73	3,940,343.23	-160,392.50
<b>Total Liabilities</b>	3,779,950.73	3,940,343.23	-160,392.50
<b>Equity</b>			
Opening Balance Equity	-4,029.36	-4,029.36	0.00
Opening Balance Equity	5,440,266.07	5,420,433.93	19,832.14
Retained Earnings	2,697,718.56	-26,100.16	2,723,818.72
TABOR 3%	11,345.00	11,345.00	0.00
Net Income	-52,523.32	-89,470.76	36,947.44
<b>Total Equity</b>	8,092,776.95	5,312,178.65	2,780,598.30
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,872,727.68</b>	<b>9,252,521.88</b>	<b>2,620,205.80</b>