

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

As of April 30, 2017

Accrual Basis

	Apr 30, 17	Apr 30, 16	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
Alpine Bank-Total Funds			
CD-28077 CD0001	0.00	136,335.73	-136,335.73
CD-37014 CD0002	0.00	102,193.51	-102,193.51
Community Park DDA006	164,395.02	127,441.17	36,953.85
General Fund-DDA0003	774,489.36	2,417,086.66	-1,642,597.30
Golf Course Fund-DDA0005	120,505.94	110,543.89	9,962.05
PBM Trail Group	919.59	0.00	919.59
Rec Center Fund-DDA0004	37,198.28	48,912.45	-11,714.17
<b>Total Alpine Bank-Total Funds</b>	<b>1,097,508.19</b>	<b>2,942,513.41</b>	<b>-1,845,005.22</b>
<b>ColoTrust-Golf</b>	<b>1,003,988.31</b>	<b>0.00</b>	<b>1,003,988.31</b>
<b>ColoTrust-Rec</b>	<b>953,788.87</b>	<b>0.00</b>	<b>953,788.87</b>
<b>Wells Fargo</b>	<b>0.00</b>	<b>118,711.02</b>	<b>-118,711.02</b>
<b>Total Checking/Savings</b>	<b>3,055,285.37</b>	<b>3,061,224.43</b>	<b>-5,939.06</b>
<b>Accounts Receivable</b>			
Accounts Receivable			
Golf Course AR			
Member Account	-6,013.94	58.43	-6,072.37
<b>Total Golf Course AR</b>	<b>-6,013.94</b>	<b>58.43</b>	<b>-6,072.37</b>
<b>Total Accounts Receivable</b>	<b>-6,013.94</b>	<b>58.43</b>	<b>-6,072.37</b>
<b>Total Accounts Receivable</b>	<b>-6,013.94</b>	<b>58.43</b>	<b>-6,072.37</b>
<b>Other Current Assets</b>			
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash P&R	0.00	675.00	-675.00
Petty Cash Rec Center	667.69	300.14	367.55
<b>Total Petty Cash</b>	<b>1,367.69</b>	<b>1,675.14</b>	<b>-307.45</b>
Property Taxes Receivable	1,848,718.20	3,631,616.00	-1,782,897.80
<b>Total Other Current Assets</b>	<b>1,850,085.89</b>	<b>3,633,291.14</b>	<b>-1,783,205.25</b>
<b>Total Current Assets</b>	<b>4,899,357.32</b>	<b>6,694,574.00</b>	<b>-1,795,216.68</b>
<b>Fixed Assets</b>			
<b>GOLF COURSE</b>			
Machinery and Equipment	8,038.90	0.00	8,038.90
Toro Workman 2015	45,018.20	45,018.20	0.00
Toyota Tacoma 2009	20,251.23	20,251.23	0.00
<b>GOLF COURSE - Other</b>	<b>1,880,000.00</b>	<b>1,880,000.00</b>	<b>0.00</b>
<b>Total GOLF COURSE</b>	<b>1,953,308.33</b>	<b>1,945,269.43</b>	<b>8,038.90</b>
<b>PARK &amp; REC DIVISION</b>			
Accum Depreciation-Equip	234,353.00	234,353.00	0.00
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
<b>Total PARK &amp; REC DIVISION</b>	<b>1,366,946.00</b>	<b>1,366,946.00</b>	<b>0.00</b>
<b>REC CENTER</b>			
Furniture and Equipment	5,236.00	0.00	5,236.00
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 REC CENTER</b>	<b>1,815,845.00</b>	<b>1,810,609.00</b>	<b>5,236.00</b>
<b>Total Fixed Assets</b>	<b>5,136,099.33</b>	<b>5,122,824.43</b>	<b>13,274.90</b>
<b>TOTAL ASSETS</b>	<b>10,035,456.65</b>	<b>11,817,398.43</b>	<b>-1,781,941.78</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			
Accounts Payable	-28.25	0.00	-28.25
<b>Total Accounts Payable</b>	<b>-28.25</b>	<b>0.00</b>	<b>-28.25</b>
<b>Credit Cards</b>			
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	73.67	0.00	73.67
<b>Total Alpine Bank Credit Cards</b>	<b>-7,412.99</b>	<b>0.00</b>	<b>-7,412.99</b>

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

As of April 30, 2017

Accrual Basis

	Apr 30, 17	Apr 30, 16	\$ Change
<b>Total Credit Cards</b>	-7,412.99	0.00	-7,412.99
<b>Other Current Liabilities</b>			
Accrued Vacation	-31,926.48	-496.10	-31,430.38
Ally-Toyota Tacoma			
Ally-Tacoma Principal	-2,086.58	-1,033.45	-1,053.13
Ally-Toyota Tacoma - Other	2,086.58	16,853.06	-14,766.48
<b>Total Ally-Toyota Tacoma</b>	0.00	15,819.61	-15,819.61
Deferred Property Taxes	1,969,173.00	3,631,616.00	-1,662,443.00
Direct Deposit Liabilities	325.11	0.00	325.11
Direct Deposit Payable	0.00	-66.50	66.50
Exchange Bank Leases			
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	4,042.30	6,467.68	-2,425.38
Exchange Bank 11946	8,818.80	22,047.00	-13,228.20
<b>Total Exchange Bank Leases</b>	47,225.92	97,244.32	-50,018.40
Golf Course Customers Gift Card	6,139.35	5,533.66	605.69
Golf Customer Customer Credit	-27,567.01	-801.93	-26,765.08
Golf Customer PrePaid	21,439.17	1,795.67	19,643.50
Payroll Liabilities			
457(b) Lincoln Life	829.00	3,835.30	-3,006.30
CO Income Tax	-6,692.72	1,894.00	-8,586.72
CO Unemployment Tax	-2,055.04	3,345.15	-5,400.19
Federal Taxes (941/944)			
Medicare- Company	438.45	1,747.58	-1,309.13
Medicare- Employee	524.25	1,747.58	-1,223.33
Social Security- Company	1,757.30	7,472.35	-5,715.05
Social Security- Employee	2,203.86	7,472.35	-5,268.49
Federal Taxes (941/944) - Other	-27,326.03	-2,897.85	-24,428.18
<b>Total Federal Taxes (941/944)</b>	-22,402.17	15,542.01	-37,944.18
Federal Unemployment (940)	52.64	659.74	-607.10
Lifeguard Certification	411.40	255.00	156.40
United Healthcare Liabilities	293.49	0.00	293.49
Payroll Liabilities - Other	1,010.72	1,010.72	0.00
<b>Total Payroll Liabilities</b>	-28,552.68	26,541.92	-55,094.60
Restaurant Security Deposit	1,150.00	0.00	1,150.00
Sales Tax Payable			
Sales Tax Payable-Rec Center	19.20	10.40	8.80
Sales Tax Payable - Other	322.72	279.78	42.94
<b>Total Sales Tax Payable</b>	341.92	290.18	51.74
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	15,151.07	-7,824.47
Wells Fargo-Golf 603-0123924	59,811.68	75,008.04	-15,196.36
Wells Fargo-Golf 603-0123952	30,691.64	41,620.60	-10,928.96
Wells Fargo 603-0000699-007	10,563.41	23,729.18	-13,165.77
Wells Fargo Loans - Other	8.49	0.00	8.49
<b>Total Wells Fargo Loans</b>	108,401.82	155,508.89	-47,107.07
<b>Total Other Current Liabilities</b>	2,116,150.12	3,933,985.72	-1,817,835.60
<b>Total Current Liabilities</b>	2,108,708.88	3,933,985.72	-1,825,276.84
<b>Total Liabilities</b>	2,108,708.88	3,933,985.72	-1,825,276.84
<b>Equity</b>			
Opening Balance Equity	-4,029.36	-4,029.36	0.00
Opening Balance Equity	5,451,611.07	5,420,433.93	31,177.14
Retained Earnings	2,651,892.36	-26,100.16	2,677,992.52
TABOR RESTRICTED	-50,000.00	11,345.00	-61,345.00
Net Income	-122,726.30	2,481,763.30	-2,604,489.60
<b>Total Equity</b>	7,926,747.77	7,883,412.71	43,335.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,035,456.65</b>	<b>11,817,398.43</b>	<b>-1,781,941.78</b>