

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

Accrual Basis

As of October 31, 2017

	Oct 31, 17	Oct 31, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
CD-28077 CD0001	0.00	136,369.35	-136,369.35
CD-37014 CD0002	0.00	102,218.71	-102,218.71
Community Park DDA006	793.85	71,027.94	-70,234.09
General Fund-DDA0003	269,492.12	2,823,017.14	-2,553,525.02
Golf Course Fund-DDA0005	32,001.80	168,953.47	-136,951.67
PBM Trail Group	4,971.39	0.00	4,971.39
Rec Center Fund-DDA0004	59,882.92	60,773.24	-890.32
Total Alpine Bank-Total Funds	367,142.08	3,362,359.85	-2,995,217.77
ColoTrust			
ColoTrust-Golf	1,060,128.05	0.00	1,060,128.05
ColoTrust-Rec	1,059,923.66	0.00	1,059,923.66
ColoTrust General Fund	1,003,523.87	0.00	1,003,523.87
Total ColoTrust	3,123,575.58	0.00	3,123,575.58
Wells Fargo	0.00	3,394.29	-3,394.29
Total Checking/Savings	3,490,717.66	3,365,754.14	124,963.52
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account	-6,227.03	753.61	-6,980.64
Total Golf Course AR	-6,227.03	753.61	-6,980.64
Total Accounts Receivable	-6,227.03	753.61	-6,980.64
Total Accounts Receivable	-6,227.03	753.61	-6,980.64
Other Current Assets			
Inventory			
Golf Balls/Gloves	4,562.88	0.00	4,562.88
Hard Goods	1,809.50	0.00	1,809.50
Hats/Misc	238.14	0.00	238.14
Soft Goods	1,373.40	0.00	1,373.40
Total Inventory	7,983.92	0.00	7,983.92
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	631.82	681.04	-49.22
Petty Cash - Other	3.00	0.00	3.00
Total Petty Cash	1,334.82	2,056.04	-721.22
Property Taxes Receivable	1,969,173.00	3,631,616.00	-1,662,443.00
Total Other Current Assets	1,978,491.74	3,633,672.04	-1,655,180.30
Total Current Assets	5,462,982.37	7,000,179.79	-1,537,197.42
Fixed Assets			
COMMUNITY PARK			
CP Equipment	122,598.46	121,373.46	1,225.00
CP Land Improvements	1,337,268.36	1,337,268.36	0.00
COMMUNITY PARK - Other	7,500.00	0.00	7,500.00
Total COMMUNITY PARK	1,467,366.82	1,458,641.82	8,725.00
GOLF COURSE			
BMGC Land	551,000.00	1,880,000.00	-1,329,000.00
Golf Course Buildings	1,329,000.00	0.00	1,329,000.00
Golf Course Water Rights	50,000.00	50,000.00	0.00
Irrigation System	9,221.40	9,221.40	0.00
Machinery-Equipment-Irrigation			
Golf-Accum Depreciation Equip	-52,059.00	0.00	-52,059.00
Machinery-Equipment-Irrigation - Ot...	378,520.90	378,520.90	0.00
Total Machinery-Equipment-Irrigation	326,461.90	378,520.90	-52,059.00
Pond Relocate	4,310.00	2,030.00	2,280.00
Toro Workman 2015	0.00	45,018.20	-45,018.20

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Toyota Tacoma 2009	0.00	20,251.23	-20,251.23
Total GOLF COURSE	2,269,993.30	2,385,041.73	-115,048.43
PARK & REC DIVISION			
P&R Building & Improvements			
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
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	1,104,569.47	1,047,306.00	57,263.47
Total Rec Center Building	1,052,187.47	1,047,306.00	4,881.47
Rec Center Equipment			
Rec Equip Accum Depr	-1,019.00	0.00	-1,019.00
Rec Center Equipment - Other	24,224.00	29,324.00	-5,100.00
Total Rec Center Equipment	23,205.00	29,324.00	-6,119.00
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	1,141,347.47	1,151,311.00	-9,963.53
Total Fixed Assets	5,410,342.59	5,537,235.19	-126,892.60
TOTAL ASSETS	10,873,324.96	12,537,414.98	-1,664,090.02
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-28.25	-28.25	0.00
Total Accounts Payable	-28.25	-28.25	0.00
Credit Cards			
Alpine Bank Credit Cards			
Choate Credit Card	-44.60	0.00	-44.60
Curtis Credit Card	-85.00	0.00	-85.00
Jackson Credit Card	-231.07	66.59	-297.66
Zimmerman Credit Card	325.22	0.00	325.22
Total Alpine Bank Credit Cards	-35.45	66.59	-102.04
Total Credit Cards	-35.45	66.59	-102.04
Other Current Liabilities			
Ally-Toyota Tacoma			
Ally-Tacoma Principal	-2,086.58	-2,086.58	0.00
Ally-Toyota Tacoma - Other	2,086.58	2,086.58	0.00
Total Ally-Toyota Tacoma	0.00	0.00	0.00
Deferred Property Taxes	1,969,173.00	3,631,616.00	-1,662,443.00
Direct Deposit Liabilities	259.17	252.30	6.87
Golf Course Customers Gift Card	7,127.10	5,364.90	1,762.20
Golf Course Debt			
Exchange Bank Leases			
Exchange #11875	0.00	2,350.46	-2,350.46
Exchange Bank-11874	0.00	37,741.83	-37,741.83
Exchange Bank-11939	2,021.15	4,446.53	-2,425.38

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Exchange Bank 11946	0.00	11,023.50	-11,023.50
Total Exchange Bank Leases	2,021.15	55,562.32	-53,541.17
Wells Fargo Loans			
Wells Fargo-Golf 603-0123924	0.00	65,604.00	-65,604.00
Wells Fargo-Golf 603-0123952	0.00	35,788.04	-35,788.04
Wells Fargo 603-0000699-007	3,569.40	16,657.20	-13,087.80
Wells Fargo Loans - Other	8.49	0.00	8.49
Total Wells Fargo Loans	3,577.89	118,049.24	-114,471.35
Total Golf Course Debt	5,599.04	173,611.56	-168,012.52
Golf Customer Customer Credit	-9,969.45	-16,867.78	6,898.33
Golf Customer PrePaid	14,565.26	20,480.76	-5,915.50
Payroll Liabilities			
457(b) Lincoln Life	-0.33	693.91	-694.24
Accrued PLT	12,214.83	-14,308.85	26,523.68
CO Income Tax	-6,692.72	941.28	-7,634.00
CO Unemployment Tax	-574.85	1,145.19	-1,720.04
Federal Taxes (941/944)			
Medicare- Company	429.50	1,281.71	-852.21
Medicare- Employee	515.29	1,365.83	-850.54
Social Security- Company	1,718.94	5,370.35	-3,651.41
Social Security- Employee	2,160.51	5,945.20	-3,784.69
Federal Taxes (941/944) - Other	-27,326.03	-22,527.49	-4,798.54
Total Federal Taxes (941/944)	-22,501.79	-8,564.40	-13,937.39
Federal Unemployment (940)	48.77	209.30	-160.53
Lifeguard Certification	101.94	376.40	-274.46
United Healthcare Liabilities	466.91	120.07	346.84
Payroll Liabilities - Other	18,182.95	1,010.72	17,172.23
Total Payroll Liabilities	1,245.71	-18,376.38	19,622.09
Restaurant Security Deposit	1,150.00	0.00	1,150.00
Sales Tax Payable			
Sales Tax Payable- Golf Course	1,112.33	0.00	1,112.33
Sales Tax Payable-Rec Center	6.89	30.04	-23.15
Sales Tax Payable - Other	-614.94	1,252.90	-1,867.84
Total Sales Tax Payable	504.28	1,282.94	-778.66
Sand Wedge Security Deposit	0.00	1,000.00	-1,000.00
TABOR 3%	50,000.00	0.00	50,000.00
Total Other Current Liabilities	2,039,654.11	3,798,364.30	-1,758,710.19
Total Current Liabilities	2,039,590.41	3,798,402.64	-1,758,812.23
Total Liabilities	2,039,590.41	3,798,402.64	-1,758,812.23
Equity			
Opening Balance Equity	-2,559,088.62	61,240.07	-2,620,328.69
Opening Balance Equity	5,855,456.73	5,844,111.73	11,345.00
Retained Earnings	5,116,049.35	-276,450.48	5,392,499.83
TABOR RESTRICTED	-50,000.00	11,345.00	-61,345.00
Net Income	471,317.09	3,098,766.02	-2,627,448.93
Total Equity	8,833,734.55	8,739,012.34	94,722.21
TOTAL LIABILITIES & EQUITY	10,873,324.96	12,537,414.98	-1,664,090.02