

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of November 30, 2017

	Nov 30, 17	Nov 30, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
CD-28077 CD0001	0.00	136,374.95	-136,374.95
CD-37014 CD0002	0.00	102,222.91	-102,222.91
Community Park DDA006	559.87	68,874.44	-68,314.57
General Fund-DDA0003	124,720.17	783,300.78	-658,580.61
Golf Course Fund-DDA0005	6,119.38	162,102.20	-155,982.82
PBM Trail Group	4,971.39	0.00	4,971.39
Rec Center Fund-DDA0004	46,122.77	37,905.40	8,217.37
Total Alpine Bank-Total Funds	182,493.58	1,290,780.68	-1,108,287.10
ColoTrust			
ColoTrust-Golf	1,261,374.40	1,000,136.16	261,238.24
ColoTrust-Rec	1,311,201.54	950,129.34	361,072.20
ColoTrust General Fund	554,298.16	0.00	554,298.16
Total ColoTrust	3,126,874.10	1,950,265.50	1,176,608.60
Wells Fargo	0.00	3,286.21	-3,286.21
Total Checking/Savings	3,309,367.68	3,244,332.39	65,035.29
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account	1,037.39	441.84	595.55
Total Golf Course AR	1,037.39	441.84	595.55
Total Accounts Receivable	1,037.39	441.84	595.55
Total Accounts Receivable	1,037.39	441.84	595.55
Other Current Assets			
*Inventory Asset	396.96	0.00	396.96
Inventory			
Golf Balls/Gloves	9,345.78	0.00	9,345.78
Hard Goods	13,749.59	0.00	13,749.59
Hats/Misc	6,807.55	0.00	6,807.55
Soft Goods	4,878.36	0.00	4,878.36
Total Inventory	34,781.28	0.00	34,781.28
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	643.32	677.54	-34.22
Total Petty Cash	1,343.32	2,052.54	-709.22
Property Taxes Receivable	1,969,173.00	3,631,616.00	-1,662,443.00
Total Other Current Assets	2,005,694.56	3,633,668.54	-1,627,973.98
Total Current Assets	5,316,099.63	6,878,442.77	-1,562,343.14
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
Total COMMUNITY PARK	1,459,866.82	1,458,641.82	1,225.00
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

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

12/08/17

As of November 30, 2017

Accrual Basis

	Nov 30, 17	Nov 30, 16	\$ Change
Machinery-Equipment-Irrigation			
Golf-Accum Depreciation Equip	-52,059.00	0.00	-52,059.00
Machinery-Equipment-Irrigation - ...	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	2,455.00	1,855.00
Toro Workman 2015	0.00	45,018.20	-45,018.20
Toyota Tacoma 2009	0.00	20,251.23	-20,251.23
Total GOLF COURSE	2,269,993.30	2,385,466.73	-115,473.43
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 - O...	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	5,402,842.59	5,537,660.19	-134,817.60
TOTAL ASSETS	10,718,942.22	12,416,102.96	-1,697,160.74
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	200.52	66.59	133.93
Total Credit Cards	200.52	66.59	133.93
Other Current Liabilities			
Ally-Toyota Tacoma	0.00	0.00	0.00
Deferred Property Taxes	1,969,173.00	3,631,616.00	-1,662,443.00

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

As of November 30, 2017

12/08/17

Accrual Basis

	Nov 30, 17	Nov 30, 16	\$ Change
Direct Deposit Liabilities	259.17	320.18	-61.01
Golf Customer Credit	-4,704.07	-19,758.86	15,054.79
Golf Course Customers Gift Card	7,015.29	5,414.90	1,600.39
Golf Course Debt			
Exchange Bank Leases	1,616.92	49,834.85	-48,217.93
Wells Fargo Loans	2,388.09	114,817.24	-112,429.15
Total Golf Course Debt	4,005.01	164,652.09	-160,647.08
Golf Customer PrePaid	14,549.26	20,480.29	-5,931.03
Payroll Liabilities	5,374.86	-14,418.79	19,793.65
Restaurant Security Deposit	1,150.00	0.00	1,150.00
Sales Tax Payable	2,027.02	1,525.76	501.26
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	2,048,849.54	3,790,831.57	-1,741,982.03
Total Current Liabilities	2,049,021.81	3,790,869.91	-1,741,848.10
Total Liabilities	2,049,021.81	3,790,869.91	-1,741,848.10
Equity			
Opening Balance Equity	-2,559,088.62	61,240.07	-2,620,328.69
Opening Balance Equity	5,859,198.59	5,824,279.59	34,919.00
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	303,761.09	3,004,818.87	-2,701,057.78
Total Equity	8,669,920.41	8,625,233.05	44,687.36
TOTAL LIABILITIES & EQUITY	10,718,942.22	12,416,102.96	-1,697,160.74