

Parachute Battlement Mesa Park & Rec District Statement of Net Position

As of February 28, 2018

Accrual Basis

	Feb 28, 18	Feb 28, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
CD-37014 CD0002	0.00	102,235.52	-102,235.52
Community Park DDA006	126,668.74	165,647.25	-38,978.51
General Fund-DDA0003	730,858.89	834,093.92	-103,235.03
Golf Course Fund-DDA0005	64,246.55	194,409.33	-130,162.78
PBM Trail Group	5,471.39	0.00	5,471.39
Rec Center Fund-DDA0004	25,474.36	56,129.50	-30,655.14
Total Alpine Bank-Total Funds	952,719.93	1,352,515.52	-399,795.59
ColoTrust			
ColoTrust-Golf	1,266,033.44	1,002,362.00	263,671.44
ColoTrust-Rec	1,316,044.59	952,243.91	363,800.68
ColoTrust General Fund	335,826.38	0.00	335,826.38
Total ColoTrust	2,917,904.41	1,954,605.91	963,298.50
Total Checking/Savings	3,870,624.34	3,307,121.43	563,502.91
Accounts Receivable			
Accounts Receivable			
Golf Course AR	633.69	204.79	428.90
Accounts Receivable - Other	0.00	96,770.00	-96,770.00
Total Accounts Receivable	633.69	96,974.79	-96,341.10
Total Accounts Receivable	633.69	96,974.79	-96,341.10
Other Current Assets			
*Inventory Asset			
Inventory	533.10	0.00	533.10
Golf Balls/Gloves	4,747.80	4,367.47	380.33
Hard Goods	8,866.22	9,886.79	-1,020.57
Hats/Misc	6,448.51	6,170.01	278.50
Soft Goods	5,758.87	3,149.73	2,609.14
Total Inventory	25,821.40	23,574.00	2,247.40
Petty Cash	1,360.76	1,362.19	-1.43
Property Taxes Receivable	1,890,343.93	1,969,173.00	-78,829.07
Total Other Current Assets	1,918,059.19	1,994,109.19	-76,050.00
Total Current Assets	5,789,317.22	5,398,205.41	391,111.81
Fixed Assets			
COMMUNITY PARK			
CP Equipment	243,208.59	122,598.46	120,610.13
CP Land Improvements			
Asphalt Road & Parking Lot	236,165.18	0.00	236,165.18
Restroom	85,147.62	0.00	85,147.62
CP Land Improvements - Other	1,337,268.36	1,337,268.36	0.00
Total CP Land Improvements	1,658,581.16	1,337,268.36	321,312.80
Total COMMUNITY PARK	1,901,789.75	1,459,866.82	441,922.93
GOLF COURSE			
BMGC Land			
Parking Lots	155,901.32	0.00	155,901.32
Tee Boxes	27,477.82	0.00	27,477.82
BMGC Land - Other	551,000.00	551,000.00	0.00
Total BMGC Land	734,379.14	551,000.00	183,379.14
Golf Course Buildings			
Golf Course Bldg Depr	-47,383.00	0.00	-47,383.00
Golf Course Buildings - Other	1,360,547.50	1,329,000.00	31,547.50
Total Golf Course Buildings	1,313,164.50	1,329,000.00	-15,835.50
Golf Course Water Rights			
Irrigation System	50,000.00	50,000.00	0.00
Irrigation System	247,529.60	9,221.40	238,308.20
Machinery-Equipment			
Golf-Accum Depreciation Equip	-111,961.00	-52,059.00	-59,902.00
Machinery-Equipment - Other	491,364.50	378,520.90	112,843.60
Total Machinery-Equipment	379,403.50	326,461.90	52,941.60
Pond Relocate	41,769.43	4,310.00	37,459.43
Total GOLF COURSE	2,766,246.17	2,269,993.30	496,252.87
PARK & REC DIVISION			
P&R Building & Improvements			

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P&R Accumulated Depr Bldgs.	-84,600.00	-84,600.00	0.00
P&R Building & Improvements - Other	84,600.00	84,600.00	0.00
Total P&R Building & Improvements	0.00	0.00	0.00
P&R Equipment			
Accum Depreciation-Equip	-170,205.00	-170,205.00	0.00
P&R Equipment - Other	302,582.00	302,582.00	0.00
Total P&R Equipment	132,377.00	132,377.00	0.00
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	531,635.00	0.00
REC CENTER			
Rec Center Building			
Fire Alarm			
Fire Alarm Depr	-1,973.00	0.00	-1,973.00
Fire Alarm - Other	71,013.74	0.00	71,013.74
Total Fire Alarm	69,040.74	0.00	69,040.74
Flooring	11,554.60	0.00	11,554.60
Pool Projects			
Pool Project Depr	-11,185.00	0.00	-11,185.00
Pool Projects - Other	108,460.17	0.00	108,460.17
Total Pool Projects	97,275.17	0.00	97,275.17
Rec Bldg-Accum Depr	-82,343.00	-52,382.00	-29,961.00
Rec Center Building - Other	1,104,569.47	1,104,569.47	0.00
Total Rec Center Building	1,200,096.98	1,052,187.47	147,909.51
Rec Center Equipment			
Exercise Equip	44,771.72	0.00	44,771.72
POS System	7,368.71	0.00	7,368.71
Rec Equip Accum Depr	-9,076.00	-1,019.00	-8,057.00
Rec Center Equipment - Other	24,224.00	24,224.00	0.00
Total Rec Center Equipment	67,288.43	23,205.00	44,083.43
Rec Center Parking Lot			
Rec Parking-Accum Depr	-17,452.00	-8,726.00	-8,726.00
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00
Total Rec Center Parking Lot	57,229.00	65,955.00	-8,726.00
Total REC CENTER	1,324,614.41	1,141,347.47	183,266.94
Signs	28,095.60	0.00	28,095.60
Total Fixed Assets	6,552,380.93	5,402,842.59	1,149,538.34
TOTAL ASSETS	12,341,698.15	10,801,048.00	1,540,650.15
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-2,385.42	-28.25	-2,357.17
Total Accounts Payable	-2,385.42	-28.25	-2,357.17
Credit Cards			
Alpine Bank Credit Cards			
Choate Credit Card	1,030.74	275.37	755.37
Curtis Credit Card	553.67	1,089.46	-535.79
Jackson Credit Card	825.01	7.19	817.82
Zimmerman Credit Card	265.84	806.98	-541.14
Total Alpine Bank Credit Cards	2,675.26	2,179.00	496.26
Total Credit Cards	2,675.26	2,179.00	496.26
Other Current Liabilities			
Ally-Toyota Tacoma	0.00	0.00	0.00
Deferred Property Taxes	1,893,695.00	1,969,173.00	-75,478.00
Direct Deposit Liabilities	259.17	320.18	-61.01
Golf Customer Credit	-5,699.56	2,026.58	-7,726.14
Golf Course Customers Gift Card	6,775.29	6,283.62	491.67
Golf Course Debt			
Exchange Bank Leases	0.00	49,834.85	-49,834.85
Wells Fargo Loans	0.00	105,121.24	-105,121.24
Total Golf Course Debt	0.00	154,956.09	-154,956.09
Golf Customer PrePaid	14,549.26	592.29	13,956.97
Payroll Liabilities	35,323.99	16,730.53	18,593.46
Restaurant Security Deposit	1,150.00	1,150.00	0.00

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	Feb 28, 18	Feb 28, 17	\$ Change
Sales Tax Payable	1,310.91	98.02	1,212.89
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	1,997,364.06	2,201,330.31	-203,966.25
Total Current Liabilities	1,997,653.90	2,203,481.06	-205,827.16
Total Liabilities	1,997,653.90	2,203,481.06	-205,827.16
Equity			
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	6,333,445.96	5,116,049.35	1,217,396.61
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	760,488.32	231,407.62	529,080.70
Total Equity	10,344,044.25	8,597,566.94	1,746,477.31
TOTAL LIABILITIES & EQUITY	12,341,698.15	10,801,048.00	1,540,650.15