

Parachute Battlement Mesa Park & Rec District Statement of Net Position

Accrual Basis

As of June 30, 2018

	Jun 30, 18	Jun 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Park DDA006	11,394.69	9,991.22	1,403.47
General Fund-DDA0003	397,928.39	1,835,092.58	-1,437,164.19
Golf Course Fund-DDA0005	267,256.61	18,335.25	248,921.36
PBM Trail Group	4,877.68	169.55	4,708.13
Rec Center Fund-DDA0004	21,041.04	29,228.31	-8,187.27
Alpine Bank-Total Funds - Other	704.26	0.00	704.26
Total Alpine Bank-Total Funds	703,202.67	1,892,816.91	-1,189,614.24
ColoTrust			
ColoTrust-Golf	922,593.17	1,055,808.96	-133,215.79
ColoTrust-Rec	1,324,783.97	1,055,605.47	269,178.50
ColoTrust General Fund	788,824.66	50,004.61	738,820.05
Total ColoTrust	3,036,201.80	2,161,419.04	874,782.76
Total Checking/Savings	3,739,404.47	4,054,235.95	-314,831.48
Accounts Receivable			
Accounts Receivable			
Golf Course AR			
Member Account	-1,948.12	-1,984.88	36.76
Total Golf Course AR	-1,948.12	-1,984.88	36.76
Accounts Receivable - Other	0.00	96,770.00	-96,770.00
Total Accounts Receivable	-1,948.12	94,785.12	-96,733.24
Total Accounts Receivable	-1,948.12	94,785.12	-96,733.24
Other Current Assets			
Inventory			
Golf Balls/Gloves	17,843.45	8,930.35	8,913.10
Hard Goods	27,901.67	11,696.29	16,205.38
Hats/Misc	7,371.91	6,408.15	963.76
Soft Goods	33,433.07	4,523.13	28,909.94
Total Inventory	86,550.10	31,557.92	54,992.18
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	660.76	665.47	-4.71
Total Petty Cash	1,360.76	1,365.47	-4.71
Property Taxes Receivable	1,890,343.93	1,969,173.00	-78,829.07
Rec Inventory	1,143.48	0.00	1,143.48
Total Other Current Assets	1,979,398.27	2,002,096.39	-22,698.12
Total Current Assets	5,716,854.62	6,151,117.46	-434,262.84
Fixed Assets			
COMMUNITY PARK			
CP Equipment			
CP Equip Accum Depr	-6,080.00	0.00	-6,080.00
CP Equipment - Other	258,723.59	122,598.46	136,125.13
Total CP Equipment	252,643.59	122,598.46	130,045.13
CP Land Improvements			
Asphalt Road & Parking Lot			
Asphalt Road Depreciation	-5,904.00	0.00	-5,904.00
Asphalt Road & Parking Lot - Ot...	242,069.18	0.00	242,069.18
Total Asphalt Road & Parking Lot	236,165.18	0.00	236,165.18
Restroom			
Restroom Depreciation	-1,419.00	0.00	-1,419.00
Restroom - Other	86,566.62	0.00	86,566.62
Total 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	1,911,224.75	1,459,866.82	451,357.93
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

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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	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	502,975.10	378,520.90	124,454.20
Total Machinery-Equipment	391,014.10	326,461.90	64,552.20
Pond Relocate	41,769.43	4,310.00	37,459.43
Total GOLF COURSE	2,777,856.77	2,269,993.30	507,863.47
PARK & REC DIVISION			
P&R Building & Improvements			
P&R Accumulated Depr Bldgs.	-84,600.00	-84,600.00	0.00
P&R Building & Improvements - Ot...	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	-179,218.00	-170,205.00	-9,013.00
P&R Equipment - Other	302,582.00	302,582.00	0.00
Total P&R Equipment	123,364.00	132,377.00	-9,013.00
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	522,622.00	531,635.00	-9,013.00
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	-104,446.00	-52,382.00	-52,064.00
Rec Center Building - Other	1,111,619.47	1,104,569.47	7,050.00
Total Rec Center Building	1,185,043.98	1,052,187.47	132,856.51
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	1,309,561.41	1,141,347.47	168,213.94
Total Fixed Assets	6,521,264.93	5,402,842.59	1,118,422.34
TOTAL ASSETS	12,238,119.55	11,553,960.05	684,159.50
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-267.53	351.00	-618.53
Total Accounts Payable	-267.53	351.00	-618.53
Credit Cards			
Alpine Bank Credit Cards			
Choate Credit Card	0.00	663.67	-663.67
Curtis Credit Card	559.00	0.00	559.00
Jackson Credit Card	89.60	425.66	-336.06
Zimmerman Credit Card	828.79	1,887.93	-1,059.14
Total Alpine Bank Credit Cards	1,477.39	2,977.26	-1,499.87
Total Credit Cards	1,477.39	2,977.26	-1,499.87
Other Current Liabilities			

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Ally-Toyota Tacoma			
Ally-Tacoma Principal	0.00	-2,086.58	2,086.58
Ally-Toyota Tacoma - Other	0.00	2,086.58	-2,086.58
Total 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	325.12	-65.95
Golf Customer Credit	-10,082.14	5,835.87	-15,918.01
Golf Course Customers Gift Card	7,321.44	7,230.87	90.57
Golf Course Debt			
Exchange Bank Leases			
Exchange #11875	0.00	1,007.34	-1,007.34
Exchange Bank-11874	0.00	16,175.07	-16,175.07
Exchange Bank-11939	0.00	2,829.61	-2,829.61
Exchange Bank 11946	0.00	2,204.70	-2,204.70
Total Exchange Bank Leases	0.00	22,216.72	-22,216.72
Wells Fargo Loans			
Wells Fargo-Golf 603-0123924	0.00	56,061.60	-56,061.60
Wells Fargo-Golf 603-0123952	0.00	12,571.04	-12,571.04
Wells Fargo 603-0000699-007	0.00	7,147.29	-7,147.29
Total Wells Fargo Loans	0.00	75,779.93	-75,779.93
Total Golf Course Debt	0.00	97,996.65	-97,996.65
Golf Customer PrePaid	35,375.26	2,999.22	32,376.04
Payroll Liabilities			
Accrued PLT	5,207.40	25,209.05	-20,001.65
CO Income Tax	-3,627.00	-3,657.00	30.00
CO Unemployment Tax	-551.09	-554.07	2.98
Federal Taxes (941/944)			
Medicare- Company	-860.55	-520.55	-340.00
Medicare- Employee	-792.99	-452.99	-340.00
Social Security- Company	-3,873.33	-2,419.37	-1,453.96
Social Security- Employee	-3,355.50	-1,901.54	-1,453.96
Federal Taxes (941/944) - Other	7,135.72	5,389.07	1,746.65
Total Federal Taxes (941/944)	-1,746.65	94.62	-1,841.27
Federal Unemployment (940)	380.24	323.52	56.72
Lifeguard Certification	0.00	101.94	-101.94
United Healthcare Liabilities	173.42	346.85	-173.43
Payroll Liabilities - Other	33,530.36	0.00	33,530.36
Total Payroll Liabilities	33,366.68	21,864.91	11,501.77
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable			
Sales Tax Payable- Golf Course	6,632.38	4,839.33	1,793.05
Sales Tax Payable-Rec Center	-190.83	-146.90	-43.93
Sales Tax Payable - Other	-3,376.66	-3,386.42	9.76
Total Sales Tax Payable	3,064.89	1,306.01	1,758.88
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	2,014,150.30	2,157,881.65	-143,731.35
Total Current Liabilities	2,015,360.16	2,161,209.91	-145,849.75
Total Liabilities	2,015,360.16	2,161,209.91	-145,849.75
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	6,284,251.42	5,116,021.10	1,168,230.32
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	688,398.00	1,026,619.07	-338,221.07
Total Equity	10,222,759.39	9,392,750.14	830,009.25
TOTAL LIABILITIES & EQUITY	12,238,119.55	11,553,960.05	684,159.50