

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of January 31, 2019

Accrual Basis

	Jan 31, 19	Jan 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Park DDA006	558.11	126,983.76	-126,425.65
General Fund-DDA0003	118,482.63	114,584.39	3,898.24
Golf Course Fund-DDA0005	22,350.43	22,006.25	344.18
PBM Trail Group	1,577.79	4,971.39	-3,393.60
Rec Center Fund-DDA0004	47,967.70	38,026.95	9,940.75
Total Alpine Bank-Total Funds	190,936.66	306,572.74	-115,636.08
ColoTrust			
ColoTrust-Golf	1,005,829.54	1,264,469.77	-258,640.23
ColoTrust-Rec	1,343,257.25	1,314,419.16	28,838.09
ColoTrust General Fund	852,437.19	335,411.60	517,025.59
Total ColoTrust	3,201,523.98	2,914,300.53	287,223.45
Total Checking/Savings	3,392,460.64	3,220,873.27	171,587.37
Accounts Receivable			
Accounts Receivable			
Golf Course AR	-4,071.24	437.61	-4,508.85
Total Accounts Receivable	-4,071.24	437.61	-4,508.85
Total Accounts Receivable	-4,071.24	437.61	-4,508.85
Other Current Assets			
Inventory			
Golf Balls/Gloves	8,406.73	4,747.80	3,658.93
Hard Goods	1,609.51	11,150.20	-9,540.69
Hats/Misc	6,002.50	6,448.51	-446.01
Soft Goods	8,534.30	5,758.87	2,775.43
Total Inventory	24,553.04	28,105.38	-3,552.34
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash Rec Center	668.58	660.76	7.82
Total Petty Cash	1,368.58	1,360.76	7.82
Property Taxes Receivable	2,358,208.93	1,890,343.93	467,865.00
Rec Inventory	2,894.47	1,028.16	1,866.31
Total Other Current Assets	2,387,025.02	1,920,838.23	466,186.79
Total Current Assets	5,775,414.42	5,142,149.11	633,265.31
Fixed Assets			
COMMUNITY PARK			
CP Equipment			
CP Equip Accum Depr	-19,679.00	-7,170.00	-12,509.00
CP Equipment - Other	265,678.59	250,378.59	15,300.00
Total CP Equipment	245,999.59	243,208.59	2,791.00
CP Land Improvements			
Asphalt Road & Parking Lot			

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Asphalt Road Depreciation	-22,042.00	-5,904.00	-16,138.00
Asphalt Road & Parking Lot - Other	242,069.18	242,069.18	0.00
Total Asphalt Road & Parking Lot	220,027.18	236,165.18	-16,138.00
Pavilion	1,000.00	0.00	1,000.00
Restroom			
Restroom Depreciation	-4,544.00	-1,419.00	-3,125.00
Restroom - Other	95,161.62	86,566.62	8,595.00
Total Restroom	90,617.62	85,147.62	5,470.00
CP Land Improvements - Other	1,345,504.36	1,346,703.36	-1,199.00
Total CP Land Improvements	1,657,149.16	1,668,016.16	-10,867.00
Total COMMUNITY PARK	1,903,148.75	1,911,224.75	-8,076.00
GOLF COURSE			
BMGC Land & Improvements			
Golf Course Water Rights	50,000.00	50,000.00	0.00
Irrigation System			
Irrigation System Depr	-7,986.00	0.00	-7,986.00
Irrigation System - Other	238,308.20	247,529.60	-9,221.40
Total Irrigation System	230,322.20	247,529.60	-17,207.40
Land Improve Depr other	-581.00	0.00	-581.00
Parking Lots			
Parking Lot Depreciation	-7,795.00	0.00	-7,795.00
Parking Lots - Other	155,901.32	155,901.32	0.00
Total Parking Lots	148,106.32	155,901.32	-7,795.00
Pond Relocate	73,458.63	41,769.43	31,689.20
Tee Boxes			
Tee Box Depreciation	-1,832.00	0.00	-1,832.00
Tee Boxes - Other	27,477.82	27,477.82	0.00
Total Tee Boxes	25,645.82	27,477.82	-1,832.00
BMGC Land & Improvements - Other	562,610.60	562,610.60	0.00
Total BMGC Land & Improvements	1,089,562.57	1,085,288.77	4,273.80
Golf Course Buildings			
Golf Course Bldg Depr	-144,662.00	-47,383.00	-97,279.00
Golf Course Buildings - Other	1,379,247.50	1,360,547.50	18,700.00
Total Golf Course Buildings	1,234,585.50	1,313,164.50	-78,579.00
Machinery-Equipment			
Golf-Accum Depreciation Equip	-158,010.00	-111,961.00	-46,049.00
Machinery-Equipment - Other	914,522.50	491,364.50	423,158.00
Total Machinery-Equipment	756,512.50	379,403.50	377,109.00
Total GOLF COURSE	3,080,660.57	2,777,856.77	302,803.80
PARK & REC DIVISION			
P&R Building & Improvements			

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P&R Accumlated 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	-202,999.00	-179,218.00	-23,781.00
P&R Equipment - Other	302,582.00	302,582.00	0.00
Total P&R Equipment	99,583.00	123,364.00	-23,781.00
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	498,841.00	522,622.00	-23,781.00
PBM Trail	216,627.28	0.00	216,627.28
REC CENTER			
Rec Center Building			
Fire Alarm			
Fire Alarm Depr	-6,707.00	-1,973.00	-4,734.00
Fire Alarm - Other	71,013.74	71,013.74	0.00
Total Fire Alarm	64,306.74	69,040.74	-4,734.00
Flooring	21,325.60	11,554.60	9,771.00
Pool Projects			
Pool Project Depr	-22,615.00	-11,185.00	-11,430.00
Pool Projects - Other	172,137.64	108,460.17	63,677.47
Total Pool Projects	149,522.64	97,275.17	52,247.47
Rec Bldg-Accum Depr	-162,886.00	-113,072.00	-49,814.00
Rec Center Building - Other	1,113,718.00	1,111,619.47	2,098.53
Total Rec Center Building	1,185,986.98	1,176,417.98	9,569.00
Rec Center Equipment			
Exercise Equip	44,771.72	44,771.72	0.00
POS System	7,368.71	7,368.71	0.00
Rec Equip Accum Depr	-28,550.00	-56,459.00	27,909.00
Rec Center Equipment - Other	42,534.00	24,224.00	18,310.00
Total Rec Center Equipment	66,124.43	19,905.43	46,219.00
Rec Center Parking Lot			
Rec Parking-Accum Depr	-26,178.00	-17,452.00	-8,726.00
Rec Center Parking Lot - Other	74,681.00	74,681.00	0.00
Total Rec Center Parking Lot	48,503.00	57,229.00	-8,726.00
Total REC CENTER	1,300,614.41	1,253,552.41	47,062.00
Total Fixed Assets	6,999,892.01	6,465,255.93	534,636.08
TOTAL ASSETS	12,775,306.43	11,607,405.04	1,167,901.39
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			

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Accounts Payable	-3,405.27	-20.00	-3,385.27
Total Accounts Payable	-3,405.27	-20.00	-3,385.27
Credit Cards			
Credit Cards			
Choate Credit Card	-0.01	400.70	-400.71
Curtis Credit Card	-14.66	524.44	-539.10
Jackson Credit Card	0.00	459.28	-459.28
Smith Credit Card	-3,630.60	53.62	-3,684.22
Total Credit Cards	-3,645.27	1,438.04	-5,083.31
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Other Current Liabilities			
Deferred Property Taxes	2,361,560.00	1,893,695.00	467,865.00
Direct Deposit Liabilities	-19,197.58	259.17	-19,456.75
Golf Customer Credit	-31,249.35	-5,699.56	-25,549.79
Golf Course Customers Gift Card	7,646.07	7,250.29	395.78
Golf Customer PrePaid	37,542.98	14,549.26	22,993.72
Payroll Liabilities	-40,305.01	-23,340.88	-16,964.13
Restaurant Security Deposit	1,150.00	1,150.00	0.00
Sales Tax Payable	-1,786.90	-1,511.69	-275.21
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	2,365,360.21	1,936,351.59	429,008.62
Total Current Liabilities	2,358,309.67	1,937,769.63	420,540.04
Total Liabilities	2,358,309.67	1,937,769.63	420,540.04
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	7,166,121.15	6,303,087.13	863,034.02
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	765.64	116,438.31	-115,672.67
Total Equity	10,416,996.76	9,669,635.41	747,361.35
TOTAL LIABILITIES & EQUITY	12,775,306.43	11,607,405.04	1,167,901.39