

Parachute Battlement Mesa Park & Rec District  
Statement of Net Position  
As of November 30, 2023 and December 31, 2022

Accrual Basis

	Nov 30, 23	Dec 31, 22	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Park Checking	1,142.16	2,206.43	-1,064.27
General Fund Checking	256,758.97	114,813.92	141,945.05
General Fund Money Market	771,565.42	0.00	771,565.42
Golf Course Fund Checking	367,315.26	156,182.72	211,132.54
Rec Center Fund Checking	131,919.94	2,306.49	129,613.45
<b>Total Alpine Bank-Total Funds</b>	<b>1,528,701.75</b>	<b>275,509.56</b>	<b>1,253,192.19</b>
ColoTrust			
ColoTrust-Golf	391,042.90	372,964.53	18,078.37
ColoTrust-Rec	730,378.60	870,803.31	-140,424.71
ColoTrust General Fund	2,957,188.92	3,019,311.40	-62,122.48
Rec Center Edge	0.00	0.30	-0.30
<b>Total ColoTrust</b>	<b>4,078,610.42</b>	<b>4,263,079.54</b>	<b>-184,469.12</b>
<b>Total Checking/Savings</b>	<b>5,607,312.17</b>	<b>4,538,589.10</b>	<b>1,068,723.07</b>
Accounts Receivable			
Accounts Receivable	39,602.10	0.00	39,602.10
<b>Total Accounts Receivable</b>	<b>39,602.10</b>	<b>0.00</b>	<b>39,602.10</b>
Other Current Assets			
Inventory	28,132.16	31,029.24	-2,897.08
Petty Cash	1,569.60	1,569.60	0.00
Property Taxes Receivable	2,829,880.00	2,829,880.00	0.00
Rec Inventory	2,309.60	1,754.71	554.89
<b>Total Other Current Assets</b>	<b>2,861,891.36</b>	<b>2,864,233.55</b>	<b>-2,342.19</b>
<b>Total Current Assets</b>	<b>8,508,805.63</b>	<b>7,402,822.65</b>	<b>1,105,982.98</b>
Fixed Assets			
COMMUNITY PARK	1,771,795.34	1,771,795.34	0.00
DAISY DITCH	9,204.42	9,204.42	0.00
GOLF COURSE	4,626,510.43	4,642,880.40	-16,369.97
PARK & REC DIVISION	464,883.00	464,883.00	0.00
PBM Trail	256,291.05	256,291.05	0.00
REC CENTER	1,996,175.88	1,930,284.39	65,891.49
<b>Total Fixed Assets</b>	<b>9,124,860.12</b>	<b>9,075,338.60</b>	<b>49,521.52</b>
<b>TOTAL ASSETS</b>	<b>17,633,665.75</b>	<b>16,478,161.25</b>	<b>1,155,504.50</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			

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Current Liabilities			
Accounts Payable	-2,843.54	236.11	-3,079.65
Credit Cards	1,881.12	5,634.36	-3,753.24
Other Current Liabilities			
Deferred Property Taxes	2,829,880.00	2,829,880.00	0.00
Payroll Liabilities	-1,007.13	19,899.13	-20,906.26
Restaurant Security Deposit	1,380.00	1,380.00	0.00
Sales Tax Payable	2,095.64	149.31	1,946.33
TABOR 3%	85,900.00	85,900.00	0.00
Total Other Current Liabilities	2,918,248.51	2,937,208.44	-18,959.93
Total Current Liabilities	2,917,286.09	2,943,078.91	-25,792.82
Total Liabilities	2,917,286.09	2,943,078.91	-25,792.82
Equity			
Fund Balances Unrestricted	4,545,913.00	4,403,863.57	142,049.43
Invested in capital assets	9,075,069.34	9,075,069.34	0.00
TABOR RESTRICTED	-85,900.00	-85,900.00	0.00
Net Income	1,181,297.32	142,049.43	1,039,247.89
Total Equity	14,716,379.66	13,535,082.34	1,181,297.32
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,633,665.75</b>	<b>16,478,161.25</b>	<b>1,155,504.50</b>