

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

Accrual Basis

As of January 31, 2024 and December 31, 2023

	Jan 31, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Community Pk Checking (CTF)	1,142.45	1,142.30	0.15
General Fund Checking	151,735.09	256,941.70	-105,206.61
General Fund Money Market	577,970.58	775,051.63	-197,081.05
Golf Course Fund Checking	313,196.84	341,220.84	-28,024.00
Rec Center Fund Checking	226,281.94	60,933.14	165,348.80
Total Alpine Bank-Total Funds	1,270,326.90	1,435,289.61	-164,962.71
ColoTrust			
ColoTrust-Golf	394,748.61	392,895.59	1,853.02
ColoTrust-Rec	737,300.03	733,839.01	3,461.02
ColoTrust General Fund	2,985,212.70	2,971,199.61	14,013.09
Total ColoTrust	4,117,261.34	4,097,934.21	19,327.13
Total Checking/Savings	5,387,588.24	5,533,223.82	-145,635.58
Other Current Assets			
Inventory	29,075.38	29,075.38	0.00
Petty Cash	1,569.60	1,569.60	0.00
Property Taxes Receivable	3,754,356.00	3,754,356.00	0.00
Total Other Current Assets	3,785,000.98	3,785,000.98	0.00
Total Current Assets	9,172,589.22	9,318,224.80	-145,635.58
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	4,931,053.78	4,931,053.78	0.00
PARK & REC DIVISION	557,442.04	557,442.04	0.00
PBM Trail	256,291.05	256,291.05	0.00
REC CENTER	2,967,839.96	2,967,839.96	0.00
Total Fixed Assets	10,493,626.59	10,493,626.59	0.00
TOTAL ASSETS	19,666,215.81	19,811,851.39	-145,635.58

LIABILITIES & EQUITY

Liabilities

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

Accrual Basis

As of January 31, 2024 and December 31, 2023

	Jan 31, 24	Dec 31, 23	\$ Change
Current Liabilities			
Accounts Payable	15,933.84	21,907.50	-5,973.66
Credit Cards			
Credit Cards	23,209.08	7,706.37	15,502.71
Total Credit Cards	23,209.08	7,706.37	15,502.71
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00
Payroll Liabilities	56,308.64	91,322.45	-35,013.81
Sales Tax Payable	778.67	2,310.09	-1,531.42
TABOR 3%	85,900.00	85,900.00	0.00
Total Other Current Liabilities	3,897,343.31	3,933,888.54	-36,545.23
Total Current Liabilities	3,936,486.23	3,963,502.41	-27,016.18
Total Liabilities	3,936,486.23	3,963,502.41	-27,016.18
Equity			
Fund Balances Unrestricted	5,440,625.67	4,545,913.00	894,712.67
Invested in capital assets	10,493,623.31	9,075,335.32	1,418,287.99
TABOR RESTRICTED	-85,900.00	-85,900.00	0.00
Net Income	-118,619.40	2,313,000.66	-2,431,620.06
Total Equity	15,729,729.58	15,848,348.98	-118,619.40
TOTAL LIABILITIES & EQUITY	19,666,215.81	19,811,851.39	-145,635.58