

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of February 29 2024 and December 31, 2023

Accrual Basis

	Feb 29, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	1,142.58	1,142.30	0.28
General Fund Checking	291,779.74	257,099.91	34,679.83
General Fund Money Market	330,122.07	775,051.63	-444,929.56
Golf Course Fund Checking	245,488.55	341,220.84	-95,732.29
Rec Center Fund Checking	213,638.96	60,933.14	152,705.82
Total Alpine Bank-Total Funds	1,082,171.90	1,435,447.82	-353,275.92
ColoTrust			
ColoTrust-Golf	396,477.46	392,895.59	3,581.87
ColoTrust-Rec	740,529.08	733,839.01	6,690.07
ColoTrust General Fund	2,998,286.71	2,971,199.61	27,087.10
Total ColoTrust	4,135,293.25	4,097,934.21	37,359.04
Total Checking/Savings	5,217,465.15	5,533,382.03	-315,916.88
Other Current Assets			
Inventory	33,586.16	30,812.01	2,774.15
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	3,789,511.76	3,786,737.61	2,774.15
Total Current Assets	9,006,976.91	9,320,119.64	-313,142.73
Fixed Assets			
COMMUNITY PARK	1,737,692.34	1,737,692.34	0.00
DAISY DITCH	9,204.42	9,204.42	0.00
GOLF COURSE	4,859,633.63	4,859,633.63	0.00
PARK & REC DIVISION	532,396.45	532,396.45	0.00
PBM Trail	246,531.05	246,531.05	0.00
REC CENTER	2,637,970.96	2,637,970.96	0.00
Total Fixed Assets	10,023,428.85	10,023,428.85	0.00
TOTAL ASSETS	19,030,405.76	19,343,548.49	-313,142.73
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	47,393.72	21,714.48	25,679.24
Credit Cards	15,066.31	7,706.37	7,359.94
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00

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Payroll Liabilities	78,235.10	106,541.56	-28,306.46
Sales Tax Payable	-1,444.93	2,310.09	-3,755.02
TABOR 3%	85,900.00	85,900.00	0.00
Total Other Current Liabilities	3,917,046.17	3,949,107.65	-32,061.48
Total Current Liabilities	3,979,506.20	3,978,528.50	977.70
Total Liabilities	3,979,506.20	3,978,528.50	977.70
Equity			
Fund Balances Unrestricted	4,492,532.14	3,597,819.47	894,712.67
Invested in capital assets	10,958,387.85	10,023,428.85	934,959.00
TABOR RESTRICTED	-85,900.00	-85,900.00	0.00
Net Income	-314,120.43	1,829,671.67	-2,143,792.10
Total Equity	15,050,899.56	15,365,019.99	-314,120.43
TOTAL LIABILITIES & EQUITY	19,030,405.76	19,343,548.49	-313,142.73