

Parachute Battlement Mesa Park & Rec District
Statement of Net Position

Accrual Basis As of March 31, 2024 and December 31, 2023

	Mar 31, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	9,107.99	1,142.30	7,965.69
General Fund Checking	205,047.92	257,099.91	-52,051.99
General Fund Money Market	131,059.81	775,051.63	-643,991.82
Golf Course Fund Checking	149,917.54	341,220.84	-191,303.30
Rec Center Fund Checking	144,094.08	60,933.14	83,160.94
Total Alpine Bank-Total Funds	639,227.34	1,435,447.82	-796,220.48
ColoTrust			
ColoTrust-Golf	398,312.25	392,895.59	5,416.66
ColoTrust-Rec	743,956.10	733,839.01	10,117.09
ColoTrust General Fund	3,012,162.06	2,971,199.61	40,962.45
Total ColoTrust	4,154,430.41	4,097,934.21	56,496.20
Total Checking/Savings	4,793,657.75	5,533,382.03	-739,724.28
Other Current Assets			
Inventory			
Golf Balls/Gloves	13,439.54	13,439.54	0.00
Hard Goods	11,047.11	4,352.89	6,694.22
Hats/Misc	4,087.13	4,087.13	0.00
Rec Inventory	3,635.48	1,215.57	2,419.91
Soft Goods	8,380.52	7,716.88	663.64
Total Inventory	40,589.78	30,812.01	9,777.77
Petty Cash			
Petty Cash Golf Course	700.00	700.00	0.00
Petty Cash P&R	200.00	200.00	0.00
Petty Cash Rec Center	669.60	669.60	0.00
Total Petty Cash	1,569.60	1,569.60	0.00
Property Taxes Receivable	3,754,356.00	3,754,356.00	0.00

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Total Other Current Assets	3,796,515.38	3,786,737.61	9,777.77
Total Current Assets	8,590,173.13	9,320,119.64	-729,946.51
Fixed Assets			
COMMUNITY PARK			
CP Equipment			
CP Equip Accum Depr	-89,165.00	-89,165.00	0.00
CP Equipment - Other	265,993.59	265,993.59	0.00
Total CP Equipment	176,828.59	176,828.59	0.00
CP Land Improvements	1,560,863.75	1,560,863.75	0.00
Total 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	2,687,772.96	2,637,970.96	49,802.00
Total Fixed Assets	10,073,230.85	10,023,428.85	49,802.00
TOTAL ASSETS	18,663,403.98	19,343,548.49	-680,144.51
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	78,357.75	21,714.48	56,643.27
Credit Cards	9,696.26	7,706.37	1,989.89
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00
Payroll Liabilities	49,717.42	106,541.56	-56,824.14
Sales Tax Payable	-1,007.58	2,310.09	-3,317.67

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TABOR 3%	85,900.00	85,900.00	0.00
Total Other Current Liabilities	3,888,965.84	3,949,107.65	-60,141.81
Total Current Liabilities	3,977,019.85	3,978,528.50	-1,508.65
Total Liabilities	3,977,019.85	3,978,528.50	-1,508.65
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	-678,635.86	1,829,671.67	-2,508,307.53
Total Equity	14,686,384.13	15,365,019.99	-678,635.86
TOTAL LIABILITIES & EQUITY	18,663,403.98	19,343,548.49	-680,144.51