

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

Accrual Basis

As of April 30, 2024 and December 31, 2023

	Apr 30, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	9,109.95	1,142.30	7,967.65
General Fund Checking	817,956.67	257,099.91	560,856.76
General Fund Money Market	2,366,059.81	775,051.63	1,591,008.18
Golf Course Fund Checking	397,198.74	341,220.84	55,977.90
Rec Center Fund Checking	112,439.16	60,933.14	51,506.02
Total Alpine Bank-Total Funds	3,702,764.33	1,435,447.82	2,267,316.51
ColoTrust			
ColoTrust-Golf	400,088.13	392,895.59	7,192.54
ColoTrust-Rec	747,273.06	733,839.01	13,434.05
ColoTrust General Fund	3,024,108.89	2,971,199.61	52,909.28
Total ColoTrust	4,171,470.08	4,097,934.21	73,535.87
Total Checking/Savings	7,874,234.41	5,533,382.03	2,340,852.38
Other Current Assets			
Inventory	40,820.38	30,812.01	10,008.37
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	3,796,745.98	3,786,737.61	10,008.37
Total Current Assets	11,670,980.39	9,320,119.64	2,350,860.75
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	2,636,343.96	2,636,343.96	0.00
Total Fixed Assets	10,021,801.85	10,021,801.85	0.00
TOTAL ASSETS	21,692,782.24	19,341,921.49	2,350,860.75

LIABILITIES & EQUITY

Liabilities

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

Accrual Basis

As of April 30, 2024 and December 31, 2023

	Apr 30, 24	Dec 31, 23	\$ Change
Current Liabilities			
Accounts Payable	84,102.13	21,714.48	62,387.65
Credit Cards	8,036.32	7,706.37	329.95
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00
Payroll Liabilities	46,945.66	106,541.56	-59,595.90
Sales Tax Payable	-804.78	2,310.09	-3,114.87
TABOR 3%	85,900.00	85,900.00	0.00
Total Other Current Liabilities	3,886,396.88	3,949,107.65	-62,710.77
Total Current Liabilities	3,978,535.33	3,978,528.50	6.83
Total Liabilities	3,978,535.33	3,978,528.50	6.83
Equity			
Fund Balances Unrestricted	4,492,532.14	3,597,819.47	894,712.67
Invested in capital assets	10,956,760.85	10,023,428.85	933,332.00
TABOR RESTRICTED	-85,900.00	-85,900.00	0.00
Net Income	2,350,853.92	1,828,044.67	522,809.25
Total Equity	17,714,246.91	15,363,392.99	2,350,853.92
TOTAL LIABILITIES & EQUITY	21,692,782.24	19,341,921.49	2,350,860.75