

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

Accrual Basis

| | May 31, 24 | Dec 31, 23 | \$ Change |
|---------------------------------|----------------------|----------------------|---------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Alpine Bank-Total Funds | | | |
| Conservation Trust Checking | 9,111.19 | 1,142.30 | 7,968.89 |
| General Fund Checking | 134,217.15 | 257,099.91 | -122,882.76 |
| General Fund Money Market | 2,476,723.49 | 775,051.63 | 1,701,671.86 |
| Golf Course Fund Checking | 387,635.10 | 341,220.84 | 46,414.26 |
| Rec Center Fund Checking | 241,977.80 | 60,933.14 | 181,044.66 |
| Total Alpine Bank-Total Funds | 3,249,664.73 | 1,435,447.82 | 1,814,216.91 |
| ColoTrust | | | |
| ColoTrust-Golf | 401,923.10 | 392,895.59 | 9,027.51 |
| ColoTrust-Rec | 750,700.39 | 733,839.01 | 16,861.38 |
| ColoTrust General Fund | 3,036,867.18 | 2,971,199.61 | 65,667.57 |
| Total ColoTrust | 4,189,490.67 | 4,097,934.21 | 91,556.46 |
| Total Checking/Savings | 7,439,155.40 | 5,533,382.03 | 1,905,773.37 |
| 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 | 11,235,901.38 | 9,320,119.64 | 1,915,781.74 |
| 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 | 21,257,703.23 | 19,341,921.49 | 1,915,781.74 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Accounts Payable | 71,992.22 | 21,714.48 | 50,277.74 |
| Total Accounts Payable | 71,992.22 | 21,714.48 | 50,277.74 |
| Credit Cards | | | |

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|---------------------------------------|----------------------|----------------------|---------------------|
| Credit Cards | 11,846.98 | 7,706.37 | 4,140.61 |
| Total Credit Cards | 11,846.98 | 7,706.37 | 4,140.61 |
| Other Current Liabilities | | | |
| Deferred Property Taxes | 3,754,356.00 | 3,754,356.00 | 0.00 |
| Payroll Liabilities | 54,930.55 | 106,541.56 | -51,611.01 |
| Sales Tax Payable | 358.62 | 2,310.09 | -1,951.47 |
| TABOR 3% | 85,900.00 | 85,900.00 | 0.00 |
| Total Other Current Liabilities | 3,895,545.17 | 3,949,107.65 | -53,562.48 |
| Total Current Liabilities | 3,979,384.37 | 3,978,528.50 | 855.87 |
| Total Liabilities | 3,979,384.37 | 3,978,528.50 | 855.87 |
| 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 | 1,914,925.87 | 1,828,044.67 | 86,881.20 |
| Total Equity | 17,278,318.86 | 15,363,392.99 | 1,914,925.87 |
| TOTAL LIABILITIES & EQUITY | 21,257,703.23 | 19,341,921.49 | 1,915,781.74 |