

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

Accrual Basis

As of June 30, 2024 and December 31, 2023

	Jun 30, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	16,361.37	1,142.30	15,219.07
General Fund Checking	162,650.58	257,099.91	-94,449.33
General Fund Money Market	2,276,723.49	775,051.63	1,501,671.86
Golf Course Fund Checking	399,296.84	341,220.84	58,076.00
Rec Center Fund Checking	366,180.30	60,933.14	305,247.16
Total Alpine Bank-Total Funds	3,221,212.58	1,435,447.82	1,785,764.76
ColoTrust			
ColoTrust-Golf	403,708.06	392,895.59	10,812.47
ColoTrust-Rec	754,034.30	733,839.01	20,195.29
ColoTrust General Fund	3,050,354.16	2,971,199.61	79,154.55
Total ColoTrust	4,208,096.52	4,097,934.21	110,162.31
Total Checking/Savings	7,429,309.10	5,533,382.03	1,895,927.07
Other Current Assets			
Inventory	45,074.27	30,812.01	14,262.26
Petty Cash	2,269.60	1,569.60	700.00
Property Taxes Receivable	3,754,356.00	3,754,356.00	0.00
Total Other Current Assets	3,801,699.87	3,786,737.61	14,962.26
Total Current Assets	11,231,008.97	9,320,119.64	1,910,889.33
Fixed Assets			
COMMUNITY PARK			
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	2,636,343.96	2,636,343.96	0.00

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

Accrual Basis

As of June 30, 2024 and December 31, 2023

	Jun 30, 24	Dec 31, 23	\$ Change
Total Fixed Assets	10,021,801.85	10,021,801.85	0.00
TOTAL ASSETS	21,252,810.82	19,341,921.49	1,910,889.33
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	83,561.03	21,714.48	61,846.55
Total Accounts Payable	83,561.03	21,714.48	61,846.55
Credit Cards	8,867.61	7,706.37	1,161.24
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00
Payroll Liabilities	69,371.59	106,541.56	-37,169.97
Sales Tax Payable	1,238.33	2,310.09	-1,071.76
TABOR 3%	121,900.00	121,900.00	0.00
Total Other Current Liabilities	3,946,865.92	3,985,107.65	-38,241.73
Total Current Liabilities	4,039,294.56	4,014,528.50	24,766.06
Total Liabilities	4,039,294.56	4,014,528.50	24,766.06
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	-121,900.00	-121,900.00	0.00
Net Income	1,886,123.27	1,828,044.67	58,078.60
Total Equity	17,213,516.26	15,327,392.99	1,886,123.27
TOTAL LIABILITIES & EQUITY	21,252,810.82	19,341,921.49	1,910,889.33