

## Parachute Battlement Mesa Park &amp; Rec District

## Statement of Net Position

Accrual Basis

As of July 31, 2024 and December 31, 2023

	Jul 31, 24	Dec 31, 23	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	16,363.46	1,142.30	15,221.16
General Fund Checking	239,730.40	257,099.91	-17,369.51
General Fund Money Market	1,895,354.24	775,051.63	1,120,302.61
Golf Course Fund Checking	300,688.65	341,220.84	-40,532.19
Rec Center Fund Checking	218,364.40	60,933.14	157,431.26
Total Alpine Bank-Total Funds	2,670,501.15	1,435,447.82	1,235,053.33
ColoTrust			
ColoTrust-Golf	405,566.02	392,895.59	12,670.43
ColoTrust-Rec	757,504.50	733,839.01	23,665.49
ColoTrust General Fund	3,064,392.49	2,971,199.61	93,192.88
Total ColoTrust	4,227,463.01	4,097,934.21	129,528.80
Golf Club Deposits Clearing	6,251.81	0.00	6,251.81
Total Checking/Savings	6,904,215.97	5,533,382.03	1,370,833.94
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	10,705,915.84	9,320,119.64	1,385,796.20
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
<b>TOTAL ASSETS</b>	<b>20,727,717.69</b>	<b>19,341,921.49</b>	<b>1,385,796.20</b>

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<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable	58,584.38	21,714.48	36,869.90
Credit Cards			
Credit Cards	9,861.92	7,779.93	2,081.99
Total Credit Cards	9,861.92	7,779.93	2,081.99
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00
Payroll Liabilities	54,353.93	106,541.56	-52,187.63
Sales Tax Payable	1,539.95	2,310.09	-770.14
TABOR 3%	121,900.00	121,900.00	0.00
Total Other Current Liabilities	3,932,149.88	3,985,107.65	-52,957.77
Total Current Liabilities	4,000,596.18	4,014,602.06	-14,005.88
Total Liabilities	4,000,596.18	4,014,602.06	-14,005.88
Equity			
Fund Balances Unrestricted	4,492,532.14	3,597,819.47	894,712.67
Invested in capital assets	10,956,687.29	10,023,355.29	933,332.00
TABOR RESTRICTED	-121,900.00	-121,900.00	0.00
Net Income	1,399,802.08	1,828,044.67	-428,242.59
Total Equity	16,727,121.51	15,327,319.43	1,399,802.08
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>20,727,717.69</b>	<b>19,341,921.49</b>	<b>1,385,796.20</b>