

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

Accrual Basis

	Aug 31, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	16,363.46	1,142.30	15,221.16
General Fund Checking	235,821.57	257,099.91	-21,278.34
General Fund Money Market	1,309,579.44	775,051.63	534,527.81
Golf Course Fund Checking	387,543.15	341,220.84	46,322.31
Rec Center Fund Checking	74,185.03	60,933.14	13,251.89
Total Alpine Bank-Total Funds	2,023,492.65	1,435,447.82	588,044.83
ColoTrust			
ColoTrust-Golf	407,426.83	392,895.59	14,531.24
ColoTrust-Rec	760,980.08	733,839.01	27,141.07
ColoTrust General Fund	3,078,452.47	2,971,199.61	107,252.86
Total ColoTrust	4,246,859.38	4,097,934.21	148,925.17
Total Checking/Savings	6,270,352.03	5,533,382.03	736,970.00
Other Current Assets			
Inventory	63,075.10	30,812.01	32,263.09
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	3,819,700.70	3,786,737.61	32,963.09
Total Current Assets	10,090,052.73	9,320,119.64	769,933.09
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	20,111,854.58	19,341,921.49	769,933.09
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	50,447.92	21,714.48	28,733.44
Credit Cards	8,847.17	7,779.93	1,067.24
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00

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Payroll Liabilities	66,578.92	106,541.56	-39,962.64
Sales Tax Payable	4,291.44	2,310.09	1,981.35
TABOR 3%	121,900.00	121,900.00	0.00
Total Other Current Liabilities	3,947,126.36	3,985,107.65	-37,981.29
Total Current Liabilities	4,006,421.45	4,014,602.06	-8,180.61
Total Liabilities	4,006,421.45	4,014,602.06	-8,180.61
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	778,113.70	1,828,044.67	-1,049,930.97
Total Equity	16,105,433.13	15,327,319.43	778,113.70
TOTAL LIABILITIES & EQUITY	20,111,854.58	19,341,921.49	769,933.09