

Parachute Battlement Mesa Park & Rec District
Statement of Net Position

Accrual Basis As of September 30, 2024 and December 31, 2023

	Sep 30, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	16,367.56	1,142.30	15,225.26
General Fund Checking	288,216.10	257,099.91	31,116.19
General Fund Money Market	813,443.53	775,051.63	38,391.90
Golf Course Fund Checking	407,613.95	341,220.84	66,393.11
Rec Center Fund Checking	490,185.23	60,933.14	429,252.09
Total Alpine Bank-Total Funds	2,015,826.37	1,435,447.82	580,378.55
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	6,262,685.75	5,533,382.03	729,303.72
Other Current Assets			
Inventory	63,533.04	30,812.01	32,721.03
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	3,820,158.64	3,786,737.61	33,421.03
Total Current Assets	10,082,844.39	9,320,119.64	762,724.75
Fixed Assets	10,021,801.85	10,021,801.85	0.00
TOTAL ASSETS	20,104,646.24	19,341,921.49	762,724.75
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	61,111.75	25,465.41	35,646.34

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Credit Cards	8,913.04	7,779.93	1,133.11
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00
Payroll Liabilities	51,908.30	97,469.77	-45,561.47
Sales Tax Payable	7,640.14	2,310.09	5,330.05
TABOR 3%	121,900.00	121,900.00	0.00
Total Other Current Liabilities	3,935,804.44	3,976,035.86	-40,231.42
Total Current Liabilities	4,005,829.23	4,009,281.20	-3,451.97
Total Liabilities	4,005,829.23	4,009,281.20	-3,451.97
Equity			
Fund Balances Unrestricted	4,492,532.14	3,597,819.47	894,712.67
Invested in capital assets	10,962,008.15	10,028,676.15	933,332.00
TABOR RESTRICTED	-121,900.00	-121,900.00	0.00
Net Income	766,176.72	1,828,044.67	-1,061,867.95
Total Equity	16,098,817.01	15,332,640.29	766,176.72
TOTAL LIABILITIES & EQUITY	20,104,646.24	19,341,921.49	762,724.75