

Parachute Battlement Mesa Park & Rec District
Statement of Net Position

Accrual Basis

As of October 31, 2024 and December 31, 2023

	Oct 31, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	22,244.77	1,142.30	21,102.47
General Fund Checking	210,114.63	257,099.91	-46,985.28
General Fund Money Market	616,856.43	775,051.63	-158,195.20
Golf Course Fund Checking	451,935.09	341,220.84	110,714.25
Rec Center Fund Checking	408,867.80	60,933.14	347,934.66
Total Alpine Bank-Total Funds	1,710,018.72	1,435,447.82	274,570.90
ColoTrust			
ColoTrust-Golf	410,932.71	392,895.59	18,037.12
ColoTrust-Rec	767,528.20	733,839.01	33,689.19
ColoTrust General Fund	3,104,942.10	2,971,199.61	133,742.49
Total ColoTrust	4,283,403.01	4,097,934.21	185,468.80
Total Checking/Savings	5,993,421.73	5,533,382.03	460,039.70
Other Current Assets			
Inventory	42,434.59	30,812.01	11,622.58
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	3,799,060.19	3,786,737.61	12,322.58
Total Current Assets	9,792,481.92	9,320,119.64	472,362.28
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	19,814,283.77	19,341,921.49	472,362.28
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			

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	Oct 31, 24	Dec 31, 23	\$ Change
Accounts Payable	31,193.63	25,465.41	5,728.22
Credit Cards	11,050.04	8,172.15	2,877.89
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00
Payroll Liabilities	-12,417.49	97,469.77	-109,887.26
Sales Tax Payable	5,584.28	2,310.09	3,274.19
TABOR 3%	121,900.00	121,900.00	0.00
Total Other Current Liabilities	3,869,422.79	3,976,035.86	-106,613.07
Total Current Liabilities	3,911,666.46	4,009,673.42	-98,006.96
Total Liabilities	3,911,666.46	4,009,673.42	-98,006.96
Equity			
Fund Balances Unrestricted	4,492,532.14	3,597,819.47	894,712.67
Invested in capital assets	10,961,615.93	10,028,283.93	933,332.00
TABOR RESTRICTED	-121,900.00	-121,900.00	0.00
Net Income	570,369.24	1,828,044.67	-1,257,675.43
Total Equity	15,902,617.31	15,332,248.07	570,369.24
TOTAL LIABILITIES & EQUITY	19,814,283.77	19,341,921.49	472,362.28